

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

EXTRAORDINARY

GOVERNMENT OF GOA, DAMAN AND DIU

Law Department (Legal Advice)

Notification

7/1/80-LGL

The following Public Notice received from the Government of India, Ministry of Finance, Department of Revenue (Indirect Taxes Division), New Delhi is hereby republished for general information of the public.

R. V. Durbhatker, Under Secretary (Law).

Panaji, 22nd December, 1980.

GOVERNMENT OF INDIA MINISTRY OF FINANCE

(Department of Revenue)
(Indirect Taxes Division)

New Delhi the 19th September, 1980.

No. DRAWBACK/PN-40/80

PUBLIC NOTICE

Under Rule 4 of the Customs and Central Excise Duties Drawback Rules, 1971 (Notification No. 52/F.No. 602/2/70-DBK published in the Gazette of India, Extraordinary, dated the 25th August 1971), the Central Government hereby makes the following amendments in the Table published in Public Notice No. DRAWBACK/PN-1 dated the 15th October, 1971, as amended from time to time: —

For all the Serial Numbers, Sub-Serial Numbers and the entries relating thereto, the following shall be substituted, namely: —

TABLE

1. Fruit preserved and fruit preparations, provisions, Canned, Bottled or otherwise and all sorts of foods, not elsewhere specified

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
101	Fruit preserved and fruit preparations, provisions, Canned, Bottled or otherwise and all sorts of foods, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
102	Tea Bags filled with tea with or without aluminium wire.	Rs. 64/- (Rupees sixty four only) per Kg. of the net weight of bag.	All Customs.
103	Cashew Kernels, packed in tinsplate containers of 11.34 Kg. capacity filled with carbondioxide for preservation.	(a) Rs. 1045/- (Rupees one thousand and forty five only) per metric tonne of net weight of empty containers as reduced by 12.5 gms. per container; Plus (b) Rs. 426/- (Rupees four hundred and twenty six only) per 1000 (one thousand only) containers.	All Central Excise. Rs. 400.00 26.00
104	Fruit Products, Manufactured, packed, marked and labelled in accordance with Fruit Products Order, 1955, as amended from time to time and the rules and regulations made thereunder.	Rs. 0.70 (Paise seventy only) per Kg. of Sugar content on the minimum percentage of sugar specified in the Fruit Products Order, 1955.	All Central Excise.
105	Fruit preserved and fruit preparations, provisions, canned, bottled or otherwise and all sorts of foods, not elsewhere specified.	Drawback at the appropriate rate in respect of containers and packing materials used, if any, specified in this schedule.	

2. Instant Coffee

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
201	Instant Coffee, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
202	Instant Coffee; without Chicory.	Rs. 2.70 (Rupees two and paise seventy only) per Kg.	All Central Excise.

3. Cocoa paste, Butter, Powder, Chocolate and Other Food Preparations containing Cocoa

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
301	Cocoa Paste, Butter, Powder Chocolate and other Food Preparations containing Cocoa not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	

4. Sugar Confectionary and other Sugar preparation

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
401	Sugar Confectionary and other Sugar preparations, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	

5. Biscuits

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
501	Biscuits, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
502	Biscuits, all sorts.	5% (Five percent only) of the F.O.B. value.	All Central Excise.

6. Copra cake

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
602	Copra Cake, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	

7. Concentrate and Base for non-alcoholic Beverages

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
701	Concentrate and Base for non-alcoholic beverage not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
702	Concentrate and base for non-alcoholic beverage.	Drawback at the appropriate rate specified in this schedule in respect of containers and packing materials used, if any.	

8. Alcoholic beverage

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
802	Alcoholic Beverage not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
702	Concentrate and base for non-alcoholic beverage.	Drawback at the appropriate rate specified in this schedule in respect of containers and packing materials used, if any.	

9. Tobacco manufactures

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
901	Tobacco manufactures not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
902	Tobacco manufactures.	Drawback at the appropriate rate specified in this schedule in respect of containers and packing materials used, if any.	

10. Petroleum products

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1001	Petroleum Products not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1002	Petroleum Products.	Drawback at the appropriate rate specified in this schedule in respect of containers and packing materials used, if any.	

11. Organic Chemicals Inorganic Chemicals Chemical products

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1101	Organic Chemicals, Inorganic Chemicals, Chemical products, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1102	Pottassium dishromate.	Rs. 1020/- (Rupees one thousand and twenty only) per tonne.	615/- 405/-
1103	Aluminium Sulphate/Alumina ferric/Alum ferric/Sulphate of aluminium.	Rs. 70/- (Rupees seventy only) per tonne.	All Central Excise.
1104	Silicon Carbide.	Rs. 635/- (Rupees six hundred and thirty five only) per tonne.	All Central Excise.
1105	Potash Alum.	Rs. 20/- (Rupees twenty only) per tonne.	All Central Excise.
1106	Bismuth Sub-Carbonate.	Rs. 75/- (Rupees seventy five only) per kg.	All Customs.
1107	Bismuth Sub-nitrate.	Rs. 68.50 (Rupees sixty eight and paise fifty only) per Kg.	All Customs.
1108	Caustic Potash.	Rs. 990/- (Rupees nine hundred and ninety only) per tonne.	All Customs.
1109	Potassium Carbonate.	Rs. 1900/- (Rupees one thousand and nine hundred only) per tonne.	All Central Excise.
1110	Chloride oflime/Calcium Hypochlorite/Chlorinated lime/stable bleaching powder.	Rs. 52/- (Rupees fifty two only) per tonne.	All Central Excise.
1111	Potassium Permanganate.	Rs. 1480/- (Rupees one thousand four hundred and eighty only) per tonne.	All Central Excise.
1112	Ossein.	Rs. 160/- (Rupees one hundred and sixty only) per tonne.	All Central Excise.
1113	Dicalcium Phosphate.	Rs. 20/- (Rupees twenty only) per tonne.	All Central Excise.
1114	Organic Chemicals, inorganic Chemicals and chemical products, not otherwise specified.	5% (Five percent only) of the F. O. B. value.	3.5% 1.5%

12. Drugs and Pharmaceuticals Products

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1201	Drugs and Pharmaceuticals Products, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1202	Tincturesand Saline preparations.	Drawback at the appropriate rate in respect of bottles and other packing materials used, if any.	
1203	Injectibles, all sorts, packed in Vials/phials/ampoules.		
	(i) 5 cc	Rs. 43/- (Rupees forty three only) per one thousand pieces.	All Central Excise.
	(ii) 7.5 cc	Rs. 44.95 (Rupees forty four and paise ninety five only) per one thousand pieces.	All Central Excise.
	(iii) 10 cc	Rs. 54.25 (Rupees fifty four and paise twenty five only) per one thousand pieces.	All Central Excise.
	(iv) 12 cc	Rs. 69/- (Rupees sixty nine only) per one thousand pieces.	All Central Excise.
	(v) 15 cc	Rs. 52.60 (Rupees fifty two and paise sixty only) per one thousand pieces.	All Central Excise.
	(vi) 20 cc	Rs. 63.75 (Rupees sixty three and paise seventy five only) per one thousand pieces.	All Central Excise.

Note:—The above rates of drawback are inclusive of drawback on glass bottles only. In respect of their packing materials used, if any, drawback under the relevant Sub-Serial number of this Schedule shall be payable.

1204	Ayurvedic, Homeopathic Sidha and Unani systems of medicines and Crude drugs.	Drawback at the appropriate rate mentioned in this schedule in respect of packing materials used, if any.	
1205	Drugs and Pharmaceuticals, not otherwise, specified.	5% (Five percent only) of the F. O. B. value.	3.5% 1.5%

13. Synthetic Organic Dyestuffs, Dyes Intermediates and Colour Lakes

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1301	Synthetic organic Dyestuffs, dye intermediates and colour lakes, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1302	Synthetic organic dyestuffs, dye-intermediates, Pigment dyestuff and colour Lakes.	15% (Fifteen percent only) of the F.O.B. value.	10% 5%

14. Pigments, Colours, Paints, Enamel, Varnishes, Lacquers, Synthetic Polyesters, Epoxy Resins, Printing Inks, and writing Inks

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1401	Pigments, Colours, Paints, Enamel, Varnishes, Lacquers, Synthetic Polyesters, Epoxy Resins, Printing Inks and Writing Inks, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1402	Synthetic enamel white.	Rs. 3.55 (Rupees three and paise fifty five only) per litre.	3.25 0.30
1403	Synthetic enamel coloured.	Rs. 1.15 (Rupees one and paise fifteen only) per litre.	0.85 0.30
1404	Plastic emulsion paints.	Rs. 4.95 (Rupees four and paise ninety five only) per litre.	2.70 2.25
1405	Oil bound distemper.	Rs. 97.00 (Rupees ninety seven only) per quintal.	All Customs.
1406	Printing inks, all sorts.	Rs. 21.00 (Rupees twenty one only) per quintal.	All Central Excise.
1407	Red lead.	Rs. 4.75 (Rupees four and paise seventy five only) per Kg.	All Customs.
1408	Litharage.	Rs. 4.60 (Rupees four and paise sixty only) per kg.	All Customs.
1409	Zinc oxide.	Rs. 4.90 (Rupees four and paise ninety only) per Kg.	All Customs.
1410	Ready mixed paints lacquers, varnishes and writing inks, not elsewhere specified.	Rs. 0.60 (Paise sixty only) per litre.	All Central Excise.

15. Essential oils, Hydrogenated castor oil, Perfume materials, Aggarbaties, Toilets, Polishing and cleaning preparations

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1501	Essential oils, Hydrogenated castor oil, perfume, materials, Aggarbaties, Toilets, Polishing, and cleaning preparations, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1502	Aggarbaties, dhoops, incense cones and incense cubes.	10% (Ten percent only) of the F.O.B. value.	7% 3%
1503	Cosmetics and toileteries packed in collapsible aluminium tubes.	5% (Five percent only) of the F.O.B. value.	All Central Excise.
1504	Cosmetic and toileteries not otherwise specified.	3% (Three percent only) of the F.O.B. value.	All Central Excise.
1505	Hydrogenated Castor Oil.	The Central Excise duty paid on one metric tonne of castor oil for every tonne of Hydrogenated Castor Oil exported provided the same has not been claimed/obtained as rebate or refund under the Central Excise Rules, 1944 or adjustment/set off under Rule 56 (A) of the Central Excise Rules, 1944. Plus Drawback at the appropriate rate specified in this schedule in respect of containers and packing materials used, if any.	

16. Explosives, Pyrotechnic Products (Fire-Works), Safety Matches and Safety Fuses

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1601	Explosives, Pyrotechnic Products (Fire Works), Safety Matches and Safety Fuses, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1602	Safety Matches packed in boxes of 50 match sticks each.	Rs. 10/- (Rupees ten only) per 100 (one hundred only) gross boxes.	All Central Excise.

17. Photographic and Cinematographic goods

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1701	Photographic and Cinematographic goods, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1702	Exposed Colour Cinema Films.	Rs. 19.90 (Rupees nineteen and paise ninety only) per square metre.	All Customs.
1703	Exposed black and white Cinema films.	Rs. 2.10 (Rupees two and paise ten only) per one hundred linear metres.	All Central Excise.

18. Insecticides, Pesticides, Fungicides, Weedicides and Formulations thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1801	Insecticides, pesticides, fungicides, weedicides and formulations thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
1802	Insecticides, pesticides, fungicides, weedicides and formulations thereof, not elsewhere specified.	5% (five percent only) of the F.O.B	3.5% 1.5%

19. Synthetic Resins (including Adhesives) plastic raw materials and articles made thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
1901	Synthetic Resins (including Adhesives) plastic raw materials and articles made thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	Rs. Rs.
1902	Articles made of Acrylic.	Rs. 5.60 (Rupees five and paise sixty only) per Kg.	All Customs.
1903	Articles made of Cellulose Acetate.	Rs. 9.75 (Rupees nine and paise seventy five only) per Kg.	All Central Excise.
1904	Articles made of phenol formaldehyde.	Rs. 4.85 (Rupees four and paise eighty five only) per Kg.	All Central Excise.
1905	Articles made of Urea formaldehyde.	Rs. 3.50 (Rupees three and paise fifty only) per Kg.	All Central Excise.
1906	Articles made of Polyethylene.	Rs. 4.25 (Rupees four and paise twenty five only) per Kg.	All Central Excise.
1907	Articles made of polypropylene.	Rs. 4.25 (Rupees four and paise twenty five only) per Kg.	All Central Excise.
1908	Articles made of Acrylo Nitrile butadiene Styrene (ABS)	Rs. 7.40 (Rupees seven and paise forty only) per Kg.	All Central Excise.
1909	Articles made of polystyrene other than expanded polystyrene.	Rs. 5.50 (Rupees five and paise fifty only) per Kg.	All Central Excise.
1910	Articles made of expanded polystyrene.	Rs. 9.00 (Rupees nine only) per Kg.	All Central Excise.
<p>Note: The rates of drawback indicated against sub-Serial No. 1902 to 1910 shall not be applicable to rigid plastic boards, sheetings sheets and films whether laminated or not when exported as such.</p>			
1911	Articles made of P. V. C.	Rs. 2/- (Rupees two only) per Kg.	All Central Excise.
(a)			
(b)	Rigid PVC pipes/conduits & accessories of pipes (rigid).	Rs. 2.90 (Rupees two and paise ninety only) per Kg.	All Central Excise.
(c)	Rigid other than (b) above.	Rs. 2.50 (Rupees two and paise fifty only) per Kg.	All Central Excise.
<p>Note: The above rate of drawback shall not be applicable in respect of (a) flexible PVC sheetings, sheets, films and layflat tubings, not containing any textile material and (b) Rigid plastic boards, sheetings, sheets and films, whether laminated or not, when exported as such.</p>			
1912	Articles made of cellulose nitrate.	Rs. 37/- (Rupees thirty seven only) per Kg.	All Customs.
1913	Articles made of polyamide.	Rs. 49/- (Rupees forty nine only) per Kg.	All Customs.
1914	Plastic Bangles made of Cellulose acetate.	Rate to be announced later.	
1915	Plastic Bangles made of acrylic.	Rs. 5.60 (Rupees five and paise sixty only) per Kg.	All Customs.
1916	Other Plastic Bangles.	As per the relevant Sub-Serial number specified in this schedule in respect of materials from which the goods have been manufactured.	

20. Synthetic rubber, reclaimed rubber and articles of rubber

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2001	Synthetic Rubber, Reclaimed Rubber and Articles of Rubber, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2002	Automotive tyres and tubes.	Rate to be announced later.	
2003	Bicycle Tyres.	2.3% (Two point three percent only) of the F. O. B. value.	All Central Excise.
2004	Bicycle tubes fitter with valve.	3% (Three percent only) of the F. O. B. value.	All Central Excise.
2005	Flat type Rubber transmission Belting.	8% (Eight percent only) of the F. O. B. value.	All Central Excise.
2006	V. Belts.	Rs. 50/- (Rupees fifty only) per quintal.	All Central Excise.
2007	Articles of rubber not otherwise specified.	Rs. 50/- (Rupees fifty only) per quintal.	All Central Excise.

21. Hides, skins, leather, articles of leather or artificial leather, other Goods and travel Goods

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2101	Hides, Skins, Leather, Articles of leather or Artificial leather, other goods and travel goods, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2102	E. I. tanned hides and skins namely cow hides, buffalo hides, kips, hides/skins of cow calf and buffalo calf, goat skins, sheep skins and skins of their young ones.	Rs. 1.85 (Rupees one and paise eighty five only) per Kg.	All Customs.
2103	All types of finished leather other than reptile skins and reptile leather, fur skins and Hair on skins.		
	(a) Vegetable sole leather, leather belting, picking bands and Buffers.	3.7% (Three point seven percent only) of the F. O. B. value.	62% 38%
	(b) Others:		
	(i) Those from hides of cow, buffalo, and their young ones (including kips).	3.85% (Three point eighty five percent only) of the F. O. B. value.	72% 28%
	(ii) Those from skins of sheep and goat and their young one.	3.1% (Three point one percent only) of the F. O. B. value.	86% 14%
2104	Light and heavy categories of leather goods not otherwise specified, excluding those made of reptile skins, fur skins and hair-on skins.		
	(a) Saddlery goods, all sorts.	Rates to be announced later.	
	(b) Leather apparel.	2.5% (Two point five percent only) of the F. O. B. value.	84% 16%
	(c) All Leather goods not otherwise specified.	2% (Two percent only) of the F. O. B. value.	84% 16%

Explanation: 'Finished leather' mentioned in Sub-Serial No. 2103 shall have the same connotation as in the Notification of the Ministry of Finance (Deptt. of Revenue No. 333-Cus dated 2-8-1976, as amended from time to time.

Plus

Where the leather goods covered by (b) and (c) above are fitted with imported or indigenous zip fasteners the exporters shall also be paid the duty of Customs or the duty of Central Excise, as the case may be.

Provided that the exporter produces evidence to the satisfaction of the Assistant Collector of Customs regarding the —

Import duty paid per piece of zip fastener of the relevant size fitted to the export goods and the said zip fastener has been imported within a period of three months (to be counted from the date of clearance against the relevant Bill of entry for Home consumption) preceding the date of exportation of the said leather goods, and the said quantity of zip fastener has not been: —

(a) Similarly co-related to and accounted for against any other previous exportation of leather or other goods and/or

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
		(b) Previously re-exported as such or in any other form with or without claim for drawback.	
		or	
		(i) The whole of the duty of Excise paid per piece of Zip fasteners of relevant size fitted to the export goods, under Item 53 of the First schedule to the Central excise and Salt Act, 1944, and the said Zip fasteners have been procured within three months from the date of exportation of the said leather goods, plus	
		(ii) The Drawback at the rate admissible under sub-Serial No. 5902 for the sizes mentioned therein.	

22. Veners, plywood, improved or reconstituted wood, products made thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2201	Veners, Plywood, Improved or reconstituted wood, products made thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2202	Plywood panels for tea chests when cut to sizes in panel or shooks and exported as such.	Rs. 61.50 (Rupees sixty one & Paise fifty only) per hundred square metres.	All Central Excise.
2203	Tea chests in knocked down condition of plywood panels and fittings thereof when exported together (i. e. not exported individually).	Rs. 145/- (Rupees one hundred forty-five only) per one hundred square metres for plywood content. Plus Rs. 12.80 (Rupees twelve and paise eighty only) per Kg. of tea chest lining foil (Aluminium foil backed with paper.). Plus As per the relevant sub-serial No. specified in this schedule in respect of any other material from which the fittings have been manufactured.	All Central Excise.
2204	Plywood all sorts, not elsewhere specified, including Flush doors and Block Boards.	Rs. 31.50 (Rupees thirty one and Paise fifty only) per glue line per one hundred square metres.	All Central Excise.
2205	Plywood cases, other than tea chest.	Rs. 190/- (Rupees one hundred and ninety only) per one hundred square metres of such panels.	All Central Excise.

Explanation: 1) The rate under sub-serial No. 2205 is for 4 mm thickness of plywood panels. The rate shall be proportionately enhanced or reduced for other thicknesses.

2) The drawback rate for 100 square metres of glue line prescribed in sub-serial No. 2204 shall be allowed in addition to the rates prescribed under sub-serial No. 2205.

23. Cork manufactures including crown corks

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2301	Cork manufactures including Crown Corks, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2302	Cork products.	Rs. 2.10 (Rupees two and Paise ten only).	All Customs,

24. Paper pulp, paper, paper boards, fibre boards, other boards of wood pulp or vegetable fibre, articles made thereof, printed matter, books, magazines

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2401	Paper pulp, paper, paper boards, fibre boards, other boards of wood pulp or vegetable fibre, articles made thereof, printed matter, books, magazines not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2402	Articles made of Printing paper and writing papers.	Rs. 1.15 (Rupee one and paise fifteen only) per Kg.	All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2403	Articles made to craft paper.	Rs. 1.50 (Rupees one and paise fifty only) per Kg.	All Central Excise.
2404	Articles made of waxed paper.	Rs. 2.50 (Rupees two and paise fifty only) per Kg.	All Central Excise.
2405	Articles made of grease proof paper.	Rs. 2.60 (Rupees two and paise sixty only) per Kg.	All Central Excise.
2406	Articles made of Creamwave paper.	Rs. 1.15 (Rupee one and paise fifteen only) per Kg.	All Central Excise.
2407	Articles made of map lithopaper.	Rs. 1.75 (Rupees one and paise seventy five only) per Kg.	All Central Excise.
2408	Articles made of blotting paper.	Rs. 2/- (Rupees two only) per Kg.	All Central Excise.
2409	Articles made of MG Tissue Paper.	Rs. 2.50 (Rupees two and paise fifty only) per Kg.	All Central Excise.
2410	Articles made of MG poster Paper.	Rs. 2/- (Rupees two only) per Kg.	All Central Excise.
2411	Articles made of packing and wrapping paper.	Rs. 0.75 (Paise seventy five only) per Kg.	All Central Excise.
2412	Articles made of grey board and pulp board.	Rs. 1.60 (Rupees one and paise sixty only) per Kg.	All Central Excise.
2413	Articles made of duplex board and triplex board.	Rs. 1.90 (Rupee one and paise ninety only) per Kg.	All Central Excise.
2414	Articles made of straw board and Mill board.	Rs. 0.25 (Paise twenty five only) per Kg.	All Central Excise.
2415	Articles made of Corrugated Board.	Rs. 1.75 (Rupees one and paise seventy five only) per Kg.	All Central Excise.
2416	Articles made of Bitumanised water proofpaper.	Rs. 5.60 (Rupees five and paise sixty only) per Kg.	All Central Excise.
2417	Paper Cones made of packing and Wrapping paper.	Rs. 0.95 (Paise ninety five only) per Kg.	All Central Excise.
2418	Paper cones made of duplex Board.	Rs. 2.35 (Rupees two and paise thirty five only) per Kg.	All Central Excise.
2419	Paper cones made of straw Board.	Rs. 0.30 (Rupees nil and paise thirty only) per Kg.	All Central Excise.
2420	Paper Cones made of kraft paper.	Rs. 1.80 (Rupees one and paise eighty only) per Kg.	All Central Excise.
2421	Paper Cones made of grey board.	Rs. 2/- (Rupees two only) per Kg.	All Central Excise.
2422	Books with hard Board covers.	Rs. 0.85 (Paise eighty five only) per Kg.	All Central Excise.
2423	Books not otherwise specified.	Rs. 1.15 (Rupee one and paise fifteen only) per Kg.	All Central Excise.
2424	Periodicals/magazines (Other than newspapers).	Rs. 1.15 (Rupee one and paise fifteen only) per Kg.	All Central Excise.
2425	Playing Cards, made of pulp board.	Rs. 1.60 (Rupees one and paise sixty only) per Kg.	All Central Excise.
2426	Advertising materials/or presentation articles (i.e. Calendars, diary, desk diary) mainly made of paper.	Rs. 0.95 (Paise ninety five only) per Kg.	All Central Excise.
2427	Paper and paper board used for packing export goods.	As per the relevant sub-Serial No. specified in this schedule, in respect of material from which the goods have been made.	
2428	Other articles of paper and paper board.	As per the relevant sub-Serial No. specified in this schedule, in respect of material from which the goods have been made.	
25. Synthetic and regenerated fibre and textile yarn, other than jute yarn (including bimlipatam jute or mesta fibre), thread other than jute thread, twines other than jute twine, cords and ropes other than jute cords and ropes			

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2501	Synthetic and regenerated fibre and textile yarn other than jute yarn (including bimlipatam jute or Mesta fibre), thread other than jute thread, twines other than jute twine, cords other than jute twine, cords and ropes other than jute cords and ropes, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/ exporter.	

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
2502	Yarn spun wholly out of man made fibres of cellulosic or non-cellulosic origin or wool or a combination of any of the above by themselves or with cotton or silk, but excluding yarn spun out of fibres obtained from fibre wastes, yarn waste or fabric waste by garnetting or by any other process.			
(a)	Viscose fibre content.	Rs. 4.25 (Rupees four and paise twenty five only) per Kg.	1.60	2.65
(b)	Other man-made cellulosic fibre content.	Rs. 5.15 (Rupees five and paise fifteen only) per Kg.	All Central Excise.	
(c)	Polyester fibre content.	Rs. 46.50 (Rupees forty six and paise fifty only) per Kg.	All Central Excise.	
(d)	Polyamide fibre content.	Rs. 38.85 (Rupees thirty eight and paise eighty five only) per Kg.	All Central Excise.	
(e)	Acrylic fibre content —		(Rs.)	(Rs.)
(i)	Hosiery/knitting quality.	Rs. 22/- (Rupees twenty two only) per kg.	4.40	17.60
(ii)	Others.	Rs. 13/- (Rupees thirteen only) per kg.	All Central Excise.	
(f)	Wool content in the worsted yarn of above 18 BWS counts: —		Rs.	Rs.
(i)	Weaving quality.	Rs. 29.15 (Rupees twenty nine and paise fifteen only) per kg.	19.45	9.70
(ii)	Hosiery/Hand knitting quality	Rs. 27.90 (Rupees twenty seven and paise ninety only) per kg.	18.20	9.70

Provided that the drawback at the above rates in respect of wool content may be admissible if the manufacturer/exporter at the time of shipment declares, and if necessary produces proof to the satisfaction of the Assistant Collector of Customs that the yarn is worsted yarn.

2503 Thread, twine, cord and rope made out of spun yarn containing cotton, silk, man-made fibre and wool, but not containing jute.

Yarn Content

I. Yarn in which man-made fibre(s) of cellulosic origin or cotton predominate(s) in weight:

(a) not containing or containing not more than one-sixth by weight of non-cellulosic fibre-calculated.

On the total fibre content:

Per Kg. of Yarn

(i)	Of counts not exceeding 25.	1.8 paise (Paise one point eight only) per count.	All Central Excise.
(ii)	Of Counts exceeding 25 but not exceeding 35.	48 Paise (Paise forty eight only) plus 4.8 paise (Paise four point eight only) per count exceeding 25.	All Central Excise.
(iii)	Of Counts exceeding 35 but not exceeding 45.	102 Paise (Paise one hundred and two only) plus 10.8 paise (Paise ten point eight only) per count exceeding 35.	All Central Excise.
(iv)	Of Counts exceeding 45 but not exceeding 55.	210 Paise (Paise two hundred and ten only) plus 18 Paise (Paise eighteen only) per count exceeding 45.	All Central Excise.
(v)	Of Counts exceeding 55.	7.2 paise (Paise seven point two only) per count.	All Central Excise.

Note: In computing the drawback amount an addition of 4.6% (Four point six percent only) shall be made to the amount arrived at the rate mentioned above.

(b)	Containing more than one-sixth by weight of non-cellulosic/fibre calculated on the total fibre content.	Rs. 22.60 (Rupees twenty two and paise sixty only) per kg.	All Central Excise.
II.	Yarn in which wool or acrylic fibre or both together predominate(s) in weight and which contains more than one-six by weight of non-cellulosic fibre (Other than acrylic Fibre) calculated on the total fibre content.	Rs. 22.60 (Rupees twenty two and paise sixty only) per kg.	All Central Excise.
III.	Spun (discontinuous) yarn in which man-made fibres of non-cellulosic origin (other than acrylic fibre) predominates in weight.	Rs. 30.10 (Rupees thirty and paise ten only) per kg.	All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
-----------------	----------------------	------------------	------------------------

Provided that:—

- (i) the drawback on account of yarn content specified above may be admissible if the manufacturer/exporter at the time of shipment declares that the yarn used is duty paid and specifies the sub-serial number, item and sub-item under which the drawback is claimed, giving the fibre compositions in the yarn, and the Assistant Collector of Customs is satisfied that the yarn falls under the sub-serial number, item and sub-item. Otherwise the drawback at other appropriate rate, decided on the basis of evidence available may be granted.
- (ii) Where two or more of the following fibres that is to say (a) man-made fibre of cellulosic origin; (b) cotton; (c) wool or acrylic fibre, or both; (d) silk; (e) man-made fibre of non-cellulosic origin (other than acrylic fibre) if any yarn are equal in weight then such one of those fibres, the predominance of which would render such yarn to fall under that sub-item or item (hereinafter referred to as the applicable sub-item or item among the sub-items and items Nos. 18 III, 18A, 18B, 18C and 18E which read with the relevant notification for the time being in force issued under the Central Excise Rules, 1944 involves the highest amount of duty, shall be deemed to be predominant in such yarn and accordingly such yarn shall be deemed to fall under the applicable sub-item or item as the case may be. The drawback on such yarn will also be governed by the same consideration.

2504 Fibre content in respect of items covered by 2503 above.

As per the Fibre content in Sub-Serial No. 2502 subject to the conditions, thereunder, if any.

2505 (1) Thread, twine, cord (excluding parachute, cord, polyamide tyre yarn/cord and viscose tyre yarn/cord/Twine and rope made wholly out of man-made filament yarn—

(A) Polyester filament yarn (other than textured yarn) content.

(i) Below 30 deniers.

Rs. 110/- (Rupees One hundred and ten only) per kg.

Rs.
14.00 96.00

(ii) 30 deniers and above but below 75 deniers.

Rs. 101.25 (Rupees one hundred one and paise twenty five only) per kg.

14.00 87.25

(iii) 75 deniers and above but below 100 deniers.

Rs. 92.50 (Rupees ninety two and paise fifty only) per kg.

14.00 78.50

(iv) 100 deniers and above but not above 750 deniers.

Rs. 75/- (Rupees seventy five only) per kg.

14.00 61.00

(v) above 750 deniers.

Rs. 32.50 (Rupees thirty two and paise fifty only) per kg.

14.00 18.50

(B) Polyamide filament yarn (other than textured yarn) content.

(i) Below 35 deniers.

Rs. 80.55 (Rupees eighty and paise fifty five only) per kg.

All Central Excise.

(ii) 35 deniers and above but less than 80 deniers.

Rs. 71.80 (Rupees Seventy one and paise eighty only) per kg.

All Central Excise.

(iii) 80 deniers and above but less than 110 deniers.

Rs. 63/- (Rupees sixty three only) per kg.

All Central Excise

(iv) 110 deniers and above but less than 150 deniers.

Rs. 54.35 (Rupees fifty four and paise thirty five only) per kg.

All Central Excise

(v) 150 deniers and above but not above 750 deniers.

Rs. 31.60 (Rupees thirty one and paise sixty only) per kg.

All Central Excise

(vi) Above 750 deniers.

Rs. 15.25 (Rupees fifteen and paise twenty five only) per kg.

All Central Excise

(C) Acetate filament yarn content—

(i) Below 75 deniers.

Rs. 15.50 (Rupees fifteen and paise fifty only) per kg.

All Central Excise

(ii) 75 deniers and above but below 100 deniers.

Rs. 11.65 (Rupees eleven and paise sixty five only) per kg.

All Central Excise

(iii) 100 deniers and above but below 120 deniers.

Rs. 8.65 (Rupees eight and paise sixty five only) per kg.

All Central Excise

(iv) 120 deniers and above but below 150 deniers.

Rs. 6.00 (Rupees six only) per kg.

All Central Excise.

(v) 150 deniers and above but below 350 deniers.

Rs. 5.55 (Rupees five and paise fifty five only) per kg.

All Central Excise.

(vi) 350 deniers and above but not above 1100 deniers.

Rs. 4.55 (Rupees four and paise fifty five only) per kg.

All Central Excise.

(vii) Above 1100 deniers.

Rs. 3.15 (Rupees three and paise fifteen only) per kg.

All Central Excise.

(D) Other cellulosic filament yarn content—

(i) Below 75 deniers.

Rs. 21.35 (Rupees twenty one and paise thirty five only) per kg.

All Central Excise.

(ii) 75 deniers and above but below 100 deniers.

Rs. 13.85 (Rupees thirteen and paise eighty five only) per kg.

All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
	(iii) 100 deniers and above but below 120 deniers.	Rs. 9.90 (Rupees nine and paise ninety only) per kg.	All Central Excise
	(iv) 120 deniers and above but below 150 deniers.	Rs. 8.20 (Rupees eight and paise twenty only) per kg.	All Central Excise
	(v) 150 deniers and above but below 350 deniers.	Rs. 7.05 (Rupees seven and paise five only) per kg.	All Central Excise
	(vi) 350 deniers and above but below 1100 deniers:	Rs. 4.75 (Rupees four and paise seventy five only) per kg.	All Central Excise
	(vii) Above 1100 deniers.	Rs. 3.10 (Rupees three and paise ten only) per kg.	All Central Excise
	(2) Textured Yarn content.	The rate of filament yarn as specified under sub-serial No. 2505(1) (A) & (B) above, as the case may be, plus Rs. 6/- (Rupees six only) per kg.	All Central Excise
2506	Viscose Tyre Yarn/Cord/Twine:		
	(a) Viscose tyre yarn/cord/twine.	Rs. 3.50 (Rupees three and paise fifty only) per kg.	All Customs.
	(b) Viscose tyre cord/twine.	Rs. 6.50 (Rupees six and paise fifty only) per kg.	3.50 3.00
<i>Explanation:</i> The rate at (b) above shall apply only if the Central Excise Duty on viscose tyre yarn has been paid at the appropriate rate and no rebate of the said duty has been obtained under Central Excise Rules, 1944.			
2507	Polyamide Tyre Yarn/Cord/Twine.		
	(a) Polyamide Tyre Yarn/cord/twine.	Rs. 8.60 (Rupees eight & paise sixty only) per kg.	All Customs.
	(b) Polyamide Tyre cord/twine.	Rs. 16.40 (Rupees sixteen and paise forty only) per kg.	8.60 7.80
<i>Explanation:</i> The rate at (b) above shall apply only if the Central Excise duty on polyamide tyre yarn has been paid at the appropriate rate and no rebate of the said duty has been obtained under the Central Excise Rules, 1944.			
2508	Dye content in respect of article covered under Sub-Serial No. 2502, 2503 and 2505.	Rs. 0.90 (Paise ninety only) per kg.	All Central Excise.
2509	Imitation Zari thread or tila wire thread.	In respect of copper content the drawback rate as mentioned againsts item (b) of sub-serial No. 3708.	

26. Textile fabrics other than jute fabrics (including bimlipatam jute or mesta fibre) and hosiery

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2601	Textile fabrics other than jute fabrics (including Bimlipatam) jute or Mesta fibres) and hosiery not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2602	Fabrics and Hosiery (excluding cotton fabrics and cotton hosiery) made wholly out of spun yarn(s) specified under sub-serial No. 2502.		
	(a) Viscose fibre content.	Rs. 4.45 (Rupees four and paise forty five only) per Kg.	1.70 2.75
	(b) Other man-made Cellulosic fibre content.	Rs. 5.40 (Rupees five and paise forty only).	All Central Excise
	(c) Polyester fibre content.	Rs. 48.50 (Rupees forty eight and paise fifty only) per Kg.	All Central Excise.
	(d) Acrylic fibre content		
	(i) Hosiery quality.	Rs. 23.00 (Rupees twenty three only) per Kg.	4.60 18.40
	(ii) Others.	Rs. 13.50 (Rupees thirteen and paise fifty only) per Kg.	All Central Excise.
	(e) Polyamide fibre content.	Rs. 40.50 (Rupees Forty and paise fifty only) per Kg.	All Central Excise.
	(f) Wool content in the worsted yarn of above 18 BWS counts:		
	(i) Weaving quality.	Rs. 30.35 (Rupees thirty and paise thirty five only) per Kg.	20.25 10.10
	(ii) Hosiery/Hand Knitting.	Rs. 29/- (Rupees twenty nine only).	18.90 10.10

Provided that the drawback at the above rates in respect of wool content may be admissible if the manufacturer/Exporter at the time of shipment declares, and if necessary produces proof to the satisfaction of the Asstt. Collector of Customs that the yarn is worsted yarn.

Note: In addition to the drawback for the fibre content at the rates specified hereinabove, the exporter is also eligible for claiming drawback for the yarn content at the rates specified under sub-serial No. 2503 subject to the conditions prescribed therein.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2603	(A)(i) Fabrics including embroidered fabrics (Other than hand embroidered or hand operated machine embroidered fabrics) and hosiery, made wholly out of polyester filament yarn:		
	(1) Below 30 deniers.	Rs. 96-10 (Rupees ninety six and paise ten only) per Kg.	All Central Excise.
	(2) 70 deniers and above but below 75 deniers.	Rs. 87.50 (Rupees eighty seven and paise thirty five only) per Kg.	All Central Excise.
	(3) 75 deniers and above but less than 110 deniers.	Rs. 78.60 (Rupees seventy eight and paise sixty only) per Kg.	All Central Excise.
	(4) 100 deniers and above but not above 750 deniers.	Rs. 61.15 (Rupees sixty one and paise fifteen only) per Kg.	All Central Excise.
	(5) Above 750 deniers.	Rs. 18.70 (Rupees eighteen and paise seventy only).	All Central Excise.
	(ii) Fabrics including embroidered fabrics (other than hand embroidered or hand operated machine embroidered fabrics) quilted fabrics, quilted blankets and hosiery made wholly out of nylon filament yarn:—		
	(1) Below 35 deniers.	Rs. 73.35 (Rupees seventy three and paise thirty five only) per Kg.	All Central Excise.
	(2) 35 deniers and above but less than 80 deniers.	Rs. 64.65 (Rupees sixty four and paise sixty five only) per Kg.	All Central Excise.
	(3) 80 deniers and above but less than 110 deniers.	Rs. 55.90 (Rupees fifty five and paise ninety only) per Kg.	All Central Excise.
	(4) 110 deniers and above but less than 150 deniers.	Rs. 47.15 (Rupees forty seven and paise fifteen only) per Kg.	All Central Excise.
	(5) 150 deniers and above but not above 750 deniers.	Rs. 24.45 (Rupees twenty four and paise forty five only) per Kg.	All Central Excise.
	(6) Above 750 deniers.	Rs. 8.10 (Rupees eight and paise ten only) per Kg.	All Central Excise.
	(iii) Fabrics including embroidered fabrics (other than hand embroidered or bank operated machine embroidered fabrics) and hosiery made of mixed yarn of nylon filament and polyester filament.	Rate of yarn content as specified against sub-item (i) and (ii) of item (A) of sub-serial No. 2603, as the case may be.	
	(B) Textured yarn content in the goods specified at sub-serial No. 2603(A)(i) to (ii) above.	The rate of filament yarn as specified against sub-item (i) to (iii) of item (A) of Sub-serial No. 2603 above, as the case may be, plus, Rs. 6/- (Rupees six only) per Kg.	
2603	Fabrics and hosiery other than those covered by sub-serial No. 2603 made wholly out of other than those covered by sub-serial No. 2603 (s) man made filament yarn other than those covered by sub-serial No. 2603 and/or textured yarn.	The rate of yarn content as specified at sub-serial No. 2505(i) and (2) above as the case may be.	
2605	Fabrics and Hosiery made partly out of synthetic man made filament yarn synthetic textured yarn and partly out of spun yarn specified under sub-serial No. 2502.	Rate of yarn content, fibre content as specified against sub-serial No. 2503, 2504 and 2505(1) & (2) as the case may be.	
2606	Cotton yarn content in fabrics falling under item 19-1 and embroidered cotton fabrics falling under item 19-II of First Schedule to the Central Excise and Salt Act, 1944 when manufactured on powerloom/warp knitting/circular knitting machines.	Rate of cotton yarn content as specified under sub-serial No. 2503.1(a) subject to the conditions mentioned therein.	
	Provided that —		
	(i) where the fabric contains 2 or more yarns of different counts and/or falling under different count groups mentioned above, the drawback shall be allowed on the basis of the weight of each category of yarn at the rate applicable to the count groups as aforesaid.		
	(ii) The manufacturer/exporter furnishes evidence to the satisfaction of the Assistant Collector of Customs that the base fabric used in the embroidered fabric is manufactured on powerloom as understood and interpreted for the purpose of the Central Excise Tariff.		
2607	Cotton handloom fabrics namely the following:—		
	(i) Handloom lungies including such lungies falling within the scope of 'India items'; whether or not containing radiant yarn.	2% (Two percent only) of the F.O.B. value.	All Central Excise.
	(ii) All other handloom fabrics which are either piece dyed and/or made from coloured yarn and/or printed (but excluding such fabrics which contain coloured yarns only in border and not in the body of the fabrics and/or which are only printed in borders and not in the body of the (fabrics).	Rs. 0.80 (Paise eighty only) per Kg.	All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2608	Real Madras Handkerchiefs with art silk embolishment.	Rs. 2/- (Rupees two only per Kg.).	All Central Excise.
2609	Textile fabrics coated or laminated with preparation of polyvinyl Chloride compound. (i) where the bass fabric is cotton fabrics. (ii) Where the base fabric is of man made cellulosic spun yarn.	(i) Rs. 2/- (Rupees two only) per Kg. plus (ii) The actual amount of Central Excise duty on the Cotton Fabric when proof of payment of duty on the fabric used in the manufacture of the product is produced. (i) Rs. 2/- (Rupees two only) per Kg. of Polyvinyl Chloride compound content. plus (ii) the rate of drawback on fibre content and yarn content as eligible under sub-serial No. 2602.	
2610	Blankets and blanketing cloth which are manufactured from yarn in which wool predominates and made out of fibres obtained from fibre waste, yarn waste or fabric waste by garneting or by any other process. (a) Content of woollen yarn (containing not more than 5% virgin wool) commonly known as shoddy. (b) Dye content if the goods are yarn dyed or piece dyed.	Rs. 0.60 (Paise sixty only) per kg. Rs. 0.15 (Rupees nil and paise fifteen only) per Kg.	All Customs. All Central Excise.
2611	Viscose Tyre fabric/warp sheet.	Rs. 6.50 (Rupees six and paise fifty only) per Kg.	
2612	Polyamide Tyre fabric/warp sheet.	Rs. 16.40 (Rupees sixteen and paise forty only) per Kg.	8.60 7.80

Explanation: The rates at sub-serial Nos. 2611 and 2612 above shall apply only if the Central Excise duty on yarn has been paid at the appropriate rate and no rebate has been obtained under the Central Excise Rules, 1944. In other cases, they shall be paid at rates as per sub-item (a) of S. S. No. 2506 and sub-item (a) of S. S. No. 2507, respectively.

2613	Dye content in respect of item falling under sub-serial Nos. 2602, 2603, 2604, 2605 and 2606, if yarn dyed, piece dyed or printed in the body of the fabric.	Rs. 0.90 (Paise ninety only) per Kg. in respect of goods falling under sub-serial Nos. 2602, 2603, 2604 and 2605. Rs. 0.80 (Paise eighty only) per Kg. in respect of goods falling under serial No. 2606.	All Central Excise. All Central Excise.
------	--	--	--

27. Made up articles, garments chiefly, made from textile materials

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2701	Made up articles and garments chiefly made from textile materials, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2702	Made up articles manufactured wholly or partly out of silk, when yarn dyed/piece dyed/printed in the body.	Rs. 0.80 (Paise eighty only) per kg. for the fabric content.	All Central Excise.
2703	Made up articles manufactured out of cotton handloom fabrics when yarn dyed/piece dyed/printed in the body of the fabric.	Rs. 0.80 (Paise eighty only) per kg. for the fabric content.	All Central Excise.
2704	Cotton made up bags with or without leather linings and other embellishments.	2.5% (Two point five percent only) of the F. O. B. value. Plus The exporter shall also be paid the duty of customs or the duty of Central Excise, as the case may be, where the goods are fitted with zip fasteners in the manner laid down under item (c) of Sub-Serial No. 2104 subject to the conditions mentioned therein.	All Central Excise.
2705	Cotton waterproof tarpaulins: (i) Where the export f. o. b. value of the tarpaulins does not exceed Rs. 8.00 (Rupees eight only) per square metre.	5% (Five percent only) of the f. o. b. value.	All Central Excise

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
	(ii) Where the export f.o.b. value of the tarpaulins exceeds Rs. 8.00 (Rupees eight only) per square metre.	9% (Nine percent only) of the F.O.B. value.	All Central Excise
2706	Knitwear including articles of hosiery and made up articles manufactured out of spun Yarn containing Cotton and/or Cellulosic fibre, including those manufactured out of fabrics knitted out of cotton and/or Cellulosic Spun Yarn.	Rs. 1.50 (Rupees one & paise fifty only) per kg. of the spun yarn content. Plus The exporter shall also be paid the duty of Customs or the duty of Central Excise, as the case may be where the goods are fitted with zip fasteners in the manner laid down in item (c) of Sub-Serial No. 2104 subject to the conditions mentioned therein.	All Central Excise
2707	Knitwear including articles of hosiery and made up articles made wholly out of spun yarns other than those covered by Sub-Serial No. 2706.	Rate for yarn content fibre content and dye content as specified against sub-serial No. 2602 & 2613 subject to the conditions mentioned therein. Plus The exporter shall also be paid the duty of Customs or the duty of Central Excise, as the case may be where the goods are fitted with zip fasteners in the manner laid down in item (c) of Sub-Serial No. 2104 subject to the conditions mentioned therein.	
2708	(A) Knitwear including articles of hosiery and other made up articles: i) wholly manufactured out of polyester filament yarn. ii) wholly manufactured out of filament yarn. iii) Made out of mixed yarn of nylon filament and polyester filament. (B) Textured yarn content in the goods specified against item (A) of Sub-serial No. 2708.	The rate for the yarn content as specified at Sub-item (i) of item (A) of the sub-serial No. 2603. The rate for the yarn content as specified at Sub-item (ii) of Item (A) of sub-serial No. 2603. Rate for the yarn content as specified under Sub-item (iii) of Item (A) of Sub-serial No. 2603. The rate for the filament yarn content as specified against sub-item (i) to (iii) of Item (A) of sub-serial No. 2603 as the case may be plus Rs. 6/- (Rupees six only) per kg. Plus The exporter shall also be paid the duty of Customs or the duty of Central Excise, as the case may be, where the goods are fitted with zip fasteners in the manner laid down in item (c) of Sub-Serial No. 2104 subject to the conditions mentioned therein.	
2709	Knitwears including articles of hosiery and made up articles (excluding fishing nets) manufactured wholly out of synthetic man-made filament yarn and/or textured yarn, other than those covered by, Sub-serial No. 2708.	Rate for the yarn content and dye content as specified at sub-serial No. 2505 and 2508. Plus The exporter shall also be paid the duty of Customs or the duty of Central Excise, as the case may be, where the goods are fitted with zip fasteners in the manner laid down in item (c) of Sub-Serial No. 2104 subject to the conditions mentioned therein.	
2710	Knitwear including articles of hosiery and made up articles made partly out of synthetic man-made filament yarn and/or textured yarn and partly out of spun yarns containing cotton, silk, wool, and man-made fibres but not containing jute, where such yarns are used as warp or weft or both or as embellishment/decorations.	Rates for the yarn content fibre content and dye content as specified against sub-serial No. 2503, 2504, 2505 and 2508, as the case may be, subject to the conditions mentioned therein. Plus The exporter shall also be paid the duty of Customs or the duty of Central Excise, as the case may be where the goods are fitted with Zip fasteners in the manner laid down in item (c) of Sub-Serial No. 2104 subject to the conditions mentioned therein.	
2711	Rayon tapes or rayon bands of all sizes made from rayon filament yarn.	Rs. 2/- (Rupees two only) per kg.	All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2712	Gas Mantles—		
i)	200 CP.	Rs. 244/- (Rupees Two hundred and forty four only) per 100 gross.	All Central Excise.
ii)	300 CP.	Rs. 248/- (Rupees two hundred and forty eight only) per 100 gross.	All Central Excise.
iii)	400 CP.	Rs. 276/- (Rupees two hundred and seventy-six only) per hundred gross.	All Central Excise.
iv)	500 CP.	Rs. 295/- (Rupees two hundred ninety five only) per 100 gross.	All Central Excise.
v)	600 CP.	Rs. 312/- (Rupees three hundred and twelve only) per 100 gross.	All Central Excise.
vi)	800 CP to 1000 CP.	Rs. 325.50 (Rupees three hundred twenty five and Paise fifty only) per 100 gross.	All Central Excise.
2713	Made-up articles manufactured out of jute (including Bimlipatam jute or Mesta fibre) in which jute predominates in weight, whether or not containing other materials like paper, plastic, man-made filament yarns, spun yarn etc.		
(i)	When exported as such:	No drawback is admissible in respect of jute content. The appropriate rate of drawback may be claimed for paper content, plastic content, man-made filament yarn content, spun yarn content, and/or other materials contained as the case may be, as specified against the relevant sub-serial No. of this schedule subject to the conditions if any, mentioned therein.	
(ii)	When used as packing materials in or in relation to the export of goods eligible for Drawback, other than jute yarn, jute fabrics and jute manufacturers.	Rs. 660/- (Rupees six hundred and sixty only) per tonne in respect of jute content, plus the appropriate rate of drawback for paper content, plastic content, man-made filament yarn content, spun yarn content and/or other materials contained as specified against the relevant sub-serial numbers of this schedule subject to the conditions, if any, mentioned therein.	All Central Excise
2714	Coir Products containing jute.	Rs. 660/- (Rupees six hundred and sixty only) per Metric Tonne of jute content.	All Central Excise
2715	Readymade garments made partly or wholly from silk.	3.5% (Three point five percent only) of the F. O. B. value.	All Central Excise
2716	Ready-made garments made of handloom fabrics manufactured out of cotton yarn/cellulosic spun yarn.	3.5% (Three point five percent only) of the F. O. B. value.	All Central Excise
2717	Readymade garments made out of powerloom fabrics manufactured out of cotton/yarn/cellulosic spun yarn.	3.5% (Three point five percent only) of the F. O. B. value.	All Central Excise.
2718	Readymade garments not elsewhere specified.		
(i)	Where proof of payment of duty on fabrics used in the manufacture of garments is produced.		
(a)	Readymade garments other than trousers.	2.5 (Two point five percent only) of the F. O. B. value. plus 107% (One hundred and seven percent only) of the drawback rate fixed in respect of yarn/fibre/dye content for fabric falling under sub-srl. Nos. 2602, 2603, 2604 2605 and 2613 as the case may be, on the fabric content of garments. plus 107% (One hundred and seven percent only) of the actual Central Excise duty paid for fabric content of the garments.	All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
(b) Trousers.		2.5% (Two point five percent only) of the F.O.B. value. plus 112; (One hundred and twelve percent only) of the drawback rate fixed in respect of yarn/fibre/dye content for fabrics falling under Sub-serial Nos. 2602, 2603, 2604, 2605 and 2613 as the case may be, on the fabric content of the garments. plus 112% (One hundred and twelve percent only) of the actual Central Excise duty paid on fabric content of the garments.	All Central Excise.
(ii) Where the proof of payment on fabric used in manufacture is not produced.			
(a) Readymade garments other than trousers.		3.5% (Three point five percent only) of the F.O.B. value. plus 107% (One hundred and seven percent only) of the drawback rates fixed in respect of fabric/yarn/fibre/dye content for falling under sub-serial Nos. 2602, 2603, 2604, 2605 and 2613 as the case may be, on the fabric content of the garments.	All Central Excise.
(b) Trousers.		3.5% (Three point five percent only) of the F.O.B. value. plus 112% (One hundred and twelve percent only) of the drawback rate fixed in respect of fabrics/yarn/fibre/dye content for falling under sub-serial Nos. 2602, 2603, 2604, 2605 and 2613 as the case may be, on the fabric content of the garments.	

Explanation: (1) In order to establish payment of Central Excise Duty on fabrics cleared under particular Gate Pass (GP) which have been used in the manufacture of garments and correlate the same with the expert goods for claiming drawback under (i) above, the exporter/manufacturer shall file statement 'A' and 'B' in the proforma below duly completed and signed by the authorised person and may be submitted at time of presentation of the Shipping Bill in the Export Deptt. or with Asst. Collector of Customs (Drawback) after the shipment and thereafter also make necessary arrangements for verification of the statements. Where the exporters, are not the manufacturers of the garments, the statements are to be signed jointly by the manufacturer and exporter. Any modification shall be intimated by the manufacturer/exporter to the assistant Collector of Customs of the Port of Export.

(2) In case where the manufactory is located at a place other than the port of shipment one set of similar statement 'A' and 'B' shall also be submitted by the exporter/manufacturer to the Assistant Collector of Customs Central Excise having jurisdiction over the manufactory who shall verify the statement and send intimation to the Asstt. Collector of Customs concerned of the post of export as to the correctness of the particulars given in the statement.

(3) In these cases, where the manufacturer/exporter is unable to file statements 'A' and 'B' referred to above, the claim shall be settled at the rates indicated against (ii) above.

(4) The expression 'fabric content' appearing at (i) and (ii) above refers only to the main/outer fabric contained in the garments and does not include the fabric utilised in interlining, collors, cuffs, pockets etc. and other embellishments.

STATEMENT A

Name and full address of the exporter ...

Name and full address of the manufacturer ...

Statement of our claim for drawback for garments at all industry rate under sub-serial No. 2718 of drawback public notice No. 40 dated 19th September, 1980

- A. Shipping Bill No. and Date:
- B. Vessel's name or whether by air:
- C. Description of the Garments exported & model number:
- D. Quantity Exported:
(No. of Pieces & Weight)
- E. Net F. O. B. value:
- F.
 - i) Full description of basic cloth used and the fibre composition. Also state whether a part is embroidered:
 - ii) Counts/denier of basic cloth per square meter used.
 - iii) Grammage of the basic cloth used:

- G. Total net sq. meters of basic cloth utilised in the exported garments:
- Un-embroidered cloth:
 - Embroidered or processed cloth:
- H. Net quantity of basic cloth in square meters retained in the exported garments:
- Un-embroidered cloth.
 - Embroidered or processed cloth.
- I. Add 7% or 12% as the case may be to the basic cloth retained in the exported garments towards wastage:
- for un-embroidered cloth:
 - for embroidered or processed cloth.
- J. Total Quantity of basic cloth i.e., net consumption + 7% or 12% as the case may be, in terms of square metres.
- unembroidered.
 - embroidered or processed.
- K. Net weight of the basic cloth with 7% or 12% as the case may be, wastage without the weight of embroidery.
- L. Average Central Excise Duty incidence per square metre of basic cloth (as per purchase Statement 'B' attached).
- for un-embroidered cloth.
 - for embroidered or processed cloth.
- M. Total amount of Central Excise Duty involved in the basic cloth i.e. net fabrics content plus 7% or 12% as the case may be.
- ... Sq. Mtrs. (Unembroidered @ Rs. ... per Sq. Mtrs.)
 - ... Sq. Mtrs. (Embroidered or processed @ Rs. ... per Sq. Mtrs.).
- N. Total drawback claimed:
- @ 2.5 of the F. O. B. value plus
 - 7% or 12% (as the case may be of Basic Cloth as on 'M' above) plus
 - @ Rs. ... per Kg. of yarn content as per Sub-serial number.
2602 or
2603 or
2604 or
2605.
 - @ Rs. ... per Kg. for Dyed Fabrics.
- (As per Column 'K' above)
- Total

... Square metres.

... Square metres.

Certified that we are not availing ourselves of Central Excise benefit under Rule 191-A and 191-B nor shall we at any time avail these benefits from the Collectorate of Central Excise. The fabric used is fully duty paid.

(Signature of Exporter)

(Signature of Manufacturer)

STATEMENT 'B'

Name and full address of the exporter ...

Name and full address of the manufacturer . . .

I. Receipt of duty paid fabrics for manufacture of garments exported as per Statement 'A'

[illegible]

II. Receipt of duty paid fabrics subsequently processed or embroidered out of the above cloth to manufacture garments exported

(Common for I and II)

Description of fabrics mentioned	Name of the factory which has done the process, emb, work	Gate Pass No. and date	Linear Metres	Width in Cms.	Square metres	Net Assessed value (when duty is advalorem)	Rate of Central Excise Duty	Total Excise duty paid for further processing or embroidery	Excise duty involved on the basic cloth prior to processing & emb.	Overall total Central Excise Duty on the embroidered or processed cloth i. e. 9+10	Whether fabrics are bleached dyed or printed	Description of garments manufactured from the fabric given S. No. of Statement 'A'	Particulars of Export.		
													Shipping Bill No.	Date	Quantity Exported
1	2	3	4	5	6	7	8	9	10	11	12.	13.	14.		
Average duty per square metre															

This is to certify that the information given above is correct to the best of our knowledge.

(Signature of exporter)

(Signature of manufacturer)

20. Floor covering including carpets

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2801	Floor coverings including carpets, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2802	Woollen Carpets other than machine made woollen tufted carpets.	Rs. 0.35 (Paise thirty five only) per kg.	All Central Excise.
<i>Explanation: 'Woollen Carpet' means carpet, woollen yarn content of which is not less than 50% by weight.</i>			
2803	Coir or jute mats or mattings.	Rs. 660/- (Rupees six hundred and sixty only) per tonne of jute content.	All Central
2804	Carpets made out of Nylon filament yarn/Polyester filament yarn/Fixed yarn of Nylon and Polyester filament yarn.	Rate on filament yarn content is specified against sub-item (i) to (iii) of item (A) of Sub-Serial No. 2603.	

29. Footwear and parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
2901	Footwear and parts thereof.	Rate to be fixed on an application from the individual manufacturer/exporter.	
2902	Footwear with leather upper (but excluding those with tyre soles and Kolhapuri Chappals).		
	i) where the F.O.B. value is less than Rs. 20/- (Rupees twenty only) per pair.	5% (Five percent only) of the F.O.B. value.	40% 60%
	ii) where the F.O.B. value is Rs. 20/- (Rupees twenty only) or more but less than Rs. 40/- (Rupees forty only) per pair.	3.7% (Three point seven per cent only) of the F.O.B. value or Re. 1/- (Rupee one only) per pair whichever is more.	40% 60%
	iii) where the F.O.B. value is Rs. 40/- (Rupees forty) or more per pair.	2.6% (Two point six percent only) or Rs. 1.48 (Rupees one and paise forty eight only) per pair whichever is more.	
	plus The exporter shall also be paid in respect of Zip fastener the duty of Customs or the duty of Central Excise, as the case may be, where the above goods, are fitted with imported or indigenous zip fasteners in the manner laid down under item (c) of Sub-Serial No. 2104 subject to the conditions mentioned therein.		
2903	Leather uppers including lasted uppers with or without accessories like Iseles, socks linings, heel covers and other embellishments.		
	(a) Boot/Bootie/Shoe uppers with polyurethane foam laminated fabric as lining material.	4.5% (Four point five percent only) of the F.O.B. value.	40% 60%

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
(b) Others.		3.5% (Three point five percent only) of the F. O. B. value.	40% 60%
		The exporter shall also be paid in respect of Zip fastener the duty of Customs or the duty of Central Excise, as the case may be where the goods mentioned at (a) and (b) above, are fitted with Zip fasteners, in the manner laid down under item (c) of Sub-serial No. 2104 subject to the conditions mentioned therein.	
2904	Soles made of leather.	3.3% (Three point three percent only) of the F. O. B. value.	40% 60%
2905	Soles made of Synthetic rubber.	Rs. 0.50 (paise fifty only) per kg.	All Central Excise.
2906	Footwear and parts thereof made of plastic materials.	As per the relevant Sub-Serial No. under Serial No. 19 specified in this Schedule in respect of materials from which the goods have been manufactured.	
2907	Rubber Canvas footwear.	2.5% (Two point five per cent only) of the F. O. B. value.	All Central Excise.

30. Umbrellas and umbrella fittings

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
3001	Umbrellas and Umbrella fittings, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
	<i>Umbrella frames and parts thereof:</i>		
3002	(a) Fluted ribs	Rs. 785/- (Rupees seven hundred and eighty five only) per tonne.	All Central Excise
	(b) Other ribs	Rs. 400/- (Rupees four hundred only) per tonne.	All Central Excise.
	(c) Other components and parts of Umbrella	As per the relevant sub-serial No. specified in the Schedule, in respect of material from which the goods have been manufactured.	

31. Human hairs and products thereof not elsewhere specified

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
3101	Human Hairs and Products thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
3102	Human Hairs and Products thereof, not elsewhere specified.	Drawback at the appropriate rate specified in this schedule in respect of containers and packing materials used, if any.	

32. Products made of asbestos, cement or both

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
3201	Products made of Asbestos, Cement or both, not elsewhere specified.	Rate to be fixed on an application from an individual manufacturer/exporter.	
3202	Asbestos Cement pressure pipes and couplings.	Rs. 360/- (Rupees three hundred and sixty only) per tonne.	305/- 55/-
3203	Asbestos Cement products not otherwise specified.	Rs. 210/- (Rupees two hundred and ten only) per tonne.	160/- 50/-

33. Ceramic products, refractories and potteries

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
3301	Ceramic Products Refractories and potteries, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
3302	Ceramicware/chinaware	Rs. 15/- (Rupees fifteen only) per tonne.	All Customs.

34. Glass and glassware including glass mirror and vacuum flasks

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.	
3401	Glass and Glass-ware including Glass Mirror and Vacuum Flasks not elsewhere specified.	Rate to be fixed on an application from individual manufacturer/exporter.		
3402	Refills for Vacuum flasks.	Rs. 61/- (Rupees sixty one only) per tonne.	All Central Excise.	
3403	Vacuum Flasks, all sorts.	Drawback at the rate specified against appropriate sub-serial No. under this Schedule in proportion to the material/component content.		
3404	Laboratory Glass-ware.	Rs. 108/- (Rupees one hundred eighth only) per tonne.	83.00	25.00
3405	Glass shells, Glass shells for electric lighting bulbs fluorescent lighting tubes, glass globes and glass chimneys for lamps and lanterns.	Rs. 81/- (Rupees eighty one only).	25.00	56.00
3406	Glass vials/phials/ampoules when exported as such (i. e. not containing any export product).	Rs. 83/- (Rupees eighty three only) per tonne.	25.00	58.00
3407	Glass bottles, when used for containing other export goods.	Rs. 975/- (Rupees nine hundred and seventy five only) per tonne.	All Central Excise.	
3408	Glass and Glass Ware not otherwise specified.	Rs. 61/- (Rupees sixty one only) per tonne.	All Central Excise.	
3501	Finished Cultured Pearls, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		

36. Iron and steel except ingots and other primary forms (including blanks for tubes and pipes) of iron and steel

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.	
3601	Iron and Steel except Ingots and other Primary forms including Blanks for tubes and Pipes) of Iron and Steel not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		
3602	Steel bars, rods, rounds, semi-rounds, squares, Rectangular, Polygonal, flats and mild steel wires, when exported in as rolled condition.	Rs. 360/- (Rupees three hundred and sixty only) per tonne.	All Central Excise.	
3603	Iron Castings, all sorts.	Rs. 75/- (Rupees seventy five only) per tonne.	All Central Excise.	
3604	Steel Castings, all sorts.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	
3605	Articles made of semi-finished steel including blooms billets, slabs, sheet-bars, tin bars, and hoe bars.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	
3606	Articles made of bars, rods, Coils, Joints, angles, channels (other than slotted channels), tees and other shapes and sections.	Rs. 380/- (Rupees three hundred and eighty only).	All Central Excise.	
3607	Forged steel article, whether or not machined.	Rs. 470/- (Rupees four hundred and seventy only) per tonne.	All Central Excise.	
3608	Articles of Cold rolled sheets/strips.	Rs. 750/- (Rupees seven hundred and fifty only) per tonne.	All Central Excise.	
3609	Articles made of flats (not exceeding 5 mm thickness) and other sheets/strips.	Rs. 520/- (Rupees five hundred and twenty only) per tonne.	All Central Excise.	
3610	Articles made of flats (exceeding 5 mm thickness) and plates.	Rs. 390/- (Rupees three hundred and ninety only) per tonne.	All Central Excise.	
			Rs.	Rs.
3611	(a) Articles made of steel wire, viz. wire gauge, mesh netting, chain link fencing, steel stranded wires, panel pins, steel wire and steel nails, steel barbed wire and wire brushes.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	
	(b) Steel welded mesh/ welded wire mesh.	Rs. 385/- (Rupees three hundred and eighty five only) per tonne.	All Central Excise.	
3612	Seamless steel pipes and tubes and articles made thereof.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	
3613	Pipes and tubes made out of cold rolled steel sheets/ strips and articles thereof.	Rs. 750/- (Rupees seven hundred and fifty only) per tonne.	All Central Excise.	
3614	Fittings made of Steel, for pipes and tubes.			
	(a) made of steel sheets/strips of less than 5 mm well thickness.	Rs. 520/- (Rupees five hundred and twenty only) per tonne.	All Central Excise.	
	(b) Others.	Rs. 390/- (Rupees three hundred and ninety only) per tonne.	All Central Excise.	

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.	
			Rs.	Rs.
3615	Bolts, nuts, rivets, screws, washers and builders hardware made of steel:			
	(a) made of sheets.	Rs. 520/- (Rupees five hundred and twenty only) per tonne.	All Central Excise.	
	(b) others.	Rs. 390/- (Rupees three hundred and ninety only) per tonne.	All Central Excise.	
3616	Steel structurals, fabricated or not, whether assembled or not (excluding Transmission line towers) and tubular steel structurals.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	
3617	Collapsible gates made of steel, steel-rake, multipron and steel rat trap.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	
3618	Steel flexible tubing, enamel ware, steel I Gamelas and pans.	Rs. 770/- (Rupees seven hundred and seventy only) per tonne.	All Central Excise.	
3619	Belt fastners (made of steel) rolling shutters, assembled or unassembled drums, steel trunks, watering cans and Jerry cans, other than those made of cold rolled sheets/strips.	Rs. 535/- (Rupees five hundred and thirty five only) per tonne.	All Central Excise.	
3620	Slotted angles, panels, panel plates, panel dividers.			
	(a) made of cold rolled sheets.	Rs. 770/- (Rupees seven hundred and seventy only) per tonne.	All Central Excise.	
	(b) Others.	Rs. 535/- (Rupees five hundred and thirty five only) per tonne.	All Central Excise.	
3612	Steel tubular inter locking structures, fabricated pipe works, conduit lock nuts, G.I. case brass strainers.	Rs. 520/- (Rupees five hundred and twenty only) per tonne.	All Central Excise.	
3622	Galvanised Steel products, all sorts, not otherwise specified.	a) 96% (Ninety six percent) of the rate indicated above against each; b) Rs. 230/- (Rupees two hundred and thirty only) for every tonne of galvanised product.	All Central Excise. All Central Excise.	

37. Non-ferrous metals and metal alloys

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.	
			Rs.	Rs.
3701	Non-ferrous metals and metal alloys not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/ exporter.		
3702	Articles of Nickel.	Rs. 22.50 (Rupees Twenty-two and paise fifty only) per Kg. of nickel content.	All Customs.	
3703	Articles of Tin.	Rs. 59/- (Rupees fifty nine only) per Kg. of tin content.	All Customs.	
3704	(a) Aluminium ingots.	Rs. 500/- (Rupees five hundred only) per tonne.	All Central Excise.	
	(b) Aluminium rolled and extruded products, exported in as rolled or extruded form when exported under claim for rebate of Central Excise Duty under item 27 of the First Schedule to the Central Excises and Salt Act, 1944.			
3705	Articles of aluminium and its alloys made from sheets/ strips/Circles (other than circles having thickness of and above 0.50 mm. but not above 1.22 mm).	Rs. 7/- (Rupees seven only) per Kg.	All C. Ex.	
3706	Articles made of aluminium and its alloys.	Rs. 2.90 (Rupees two and paise ninety only) per Kg.	All C. Ex.	
3707	Articles of Zinc and its alloys.	Rs. 5.80 (Rupees five and paise eighty only) per Kg. of Zinc content.	All Customs.	
3708	Articles made wholly of Copper —			
	(a) Made of Sheets/strips/Circles.	Rs. 15.20/- (Rupees fifteen and paise twenty only) per Kg.	14.25	0.75
	(b) Others.	Rs. 14.45 (Rupees fourteen and paise forty five only) per Kg.	All Customs.	
3709	Articles of Gun Metal.	Rs. 15.75 (Rupees fifteen and paise seventy five only) per Kg.	All Customs.	
3710	Articles of lead and its alloys.	Rs. 5/- (Rupees five only) per Kg.	All Customs.	
3711	Articles made of alloys of copper (other than Brass Artware), not otherwise specified.	Rs. 11/- (Rupees eleven only) per Kg.	All Customs.	

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
3712	Metal Alloys, not otherwise specified.	Drawback at the rate applicable under the relevant Sub-Serial No. specified in this schedule in proportion to the material content.	

Note: 1) The rates of drawback specified against sub-serial No. 3705 and 3706 shall not be applicable to —

(a) Goods falling under item 27 of the First Schedule to the Central Excise and Salt Act, 1944.

(b) All Aluminium Conductors.

2) The rates of drawback specified against Sub-Serial No. 3707 to 3712 shall not be applicable in respect of goods covered by item 26A, 26B and 27A of the First Schedule to the Central Excise and Salt Act, 1944.

38. Manufacture of metals, not elsewhere specified

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
			Rs. Rs.
3801	Manufactures of Metals not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
3802	Mild Steel Paper pins and clips Copper coated.	Rs. 800/- (Rupees eight hundred only) per tonne.	367/- 433/-
3803	Mild Steel paper pins and clips other than copper coated.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All C. Excise.
3804	Utensils and Hospitalware made of non-magnetic equality stainless steel sheets/strips/circles of 22 to 28 BG.	Rs. 45/- (Rupees forty five only) per kg.	All Customs.
3805	Copper bottomed Utensils made of non-magnetic stainless steel sheets/strips/circles of 22 to 28 BG.	Rs. 40/- (Rupees forty only) per Kg.	All Customs.
<p>Note: The drawback rate indicated under sub-serial No. 3804 and 3805 is payable provided for every export of 100 Kgs. (One hundred only) of products mentioned therein, the exporter produces evidence to the satisfaction of the Asstt. Collector of Customs:—</p> <p>(a) direct of importation, within three months immediately preceding the date of the Shipping Bill, of Stainless Steel sheets/strips/Circles equal to 112.5 (one hundred twelve point five) Kgs. in respect of products falling under sub-serial No. 3804 and 95 (ninety five kgs) in respect of products falling under sub-serial No. 3805; or</p> <p>(b) Invoice and sale Note of the Minerals & Metal Trading Corporation evidencing the release of material within three months immediately preceding the date of Shipping Bill.</p> <p>Provided further that such direct import of purchase from the Minerals & Metal Trading Corporation as the case may be, has not been —</p> <p>i) similarly co-related to and accounted for against any other previous exportation.</p> <p>ii) previously re-exported as such or in any other form with or without claim for drawback.</p> <p>Explanation: In order to determine whether the importation or release of material is within 3 months immediately preceding the date of Shipping Bill, the date of clearance of the goods against the relevant Bill of Entry for Home Consumption shall be the date of importation in case of materials imported directly. The date of invoice/Sale note whichever is later, shall be the date of import in respect of materials released by the Minerals & Metal Trading Corporation.</p>			
3806	Articles made from Stainless steel:	Rs. 475/- (Rs. four hundred and seventy five only) per tonne.	All Central Excise
	(a) Made of billets, bars and Rods.		
	(b) Made of sheets/strips/circles.	Rs. 850/- (Rs. Eight Hundred and fifty only).	
3807	Brass artware and Electro plated Nickle Silver (EPNS) ware and articles.	Rs. 8.35 (Rs. eight and paise thirty five only) per Kg.	All Customs.
3808	Aluminium utensils, all sorts.	Rs. 5 (Rs. five only) per Kg.	All Central Excise
3809	Articles made of tinplate/sheet plain, lacquered printed, lacquered and printed, all sorts.	Rs. 1045/- (Rs. One thousand & forty-five only) per tonne.	All Central Excise
3810	Articles made of electrolytic tin plates (M. R. Quality D 100/50) other than those covered by sub-serial No. 3809.	Rs. 3.60 (Rs. three and paise sixty only) per Kg.	All Customs.
3811	Hurricane Lanterns.	Rs. 990/- (Rs. nine hundred ninety only) per tonne.	All Central Excise.
3812	Steelwire ropes, all sorts including locked coil wire ropes all sorts with or without fibre core:		
	(a) Jute content thereof.	Rs. 660/- (Rs. six hundred & sixty only) per tonne.	All Central Excise
	(b) If galvanised.	Rs. 400/- (Rs. four hundred only) for steel content.	All Customs.
3813	Steel Arc Welding electrodes.	Rs. 380/- (Rs. three hundred & eighty only) per tonne of steel content.	All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
3814	(a) Pressure stoves mainly made of brass.	22% (twenty two per cent only) of the FOB value.	All Customs.
	(b) Burners made of brass.	Rs. 11/- (Rs. eleven only) per kg.	
3815	Pressure lamps, lanterns and blow lamps, mainly made of brass.	15% (fifteen percent only) of the FOB value.	All Customs.
3816	Gun Metal valves, all sorts.	(a) Rs. 15.75 (Rs. fifteen paise seventy five only) per Kg. of gun metal content. Plus (b) Drawback at the rate applicable under the relevant sub-serial number in respect of other materials in proportion to the material content.	All Customs.
3817	Safety Razor Blades:		
	(a) made from carbon steel strips.	Rs. 5/- (Rs. five only) per 1000 blades.	3.70 1.30
	(b) made from stainless steel strips.		25.25 1.00
<p>Note: The above rate of drawback are inclusive of drawback on paper used in wrapping the individual blades, and the packets only. If these are not used, the rate shall be reduced by Re. 1/- (Re. One only) per one thousand blades. The drawback will, however, be admissible in respect of other packing materials used, if any.</p>			
3818	Enamelled copper winding wire of 44 gauge and thicker.	Rs. 14.75 (Rs. fourteen and paise seventy five only) per Kg.	All Customs.
3819	Pressure cookers mainly made of aluminium.	Rs.6/- (Rs. six only) per Kg.	All Central Excise.
3820	(i) Aluminium foils/Taggers when used for packing other export goods. (ii) Articles made of aluminium foil/taggers.	Rs. 10/- (Rs. ten only) per Kg.	All Central Excise.
3821	Tyre bead Wire.	Rs. 400/- (Rs. four hundred only) per tonne.	10/- 390/-
3822	Manufacture of Metals and parts thereof (other than all Aluminium Conductors and Aluminium Conductors steel reinforced), not elsewhere specified.	As per the relevant sub-serial no. specified in this Schedule, in respect of material from which the goods have been manufactured.	

39. Tools for use in the hands or machine

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
3901	Tools for use in the hands or machine, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
3902	Steel files, all sorts.	Rs. 870/- (Rupees eight hundred and seventy only) per tonne.	520/- 350/-
3903	Vices:		
	(a) made mainly of cast iron.	Rs. 120/- (Rupees one hundred and twenty only) per tonne.	All Central Excise.
	(b) Welded (made mainly of mild steel plates).	Rs. 400/- (Rupees four hundred only) per tonne.	All Central Excise.
3904	Tools made of high speed steel:		
	(a) Gear Cutting tools.	Rs. 30.80 (Rupees thirty and paise eighty only) per Kg.	All Customs.
	(b) Saws, Segments and saw blades.		
	(c) Drills, all sorts.		
	(d) Reamers, all sorts.		
	(e) Threading tapes, threading dies and chasers.		
	(f) Tools for lathes, shapers and planners.	Rs. 25.85 (Rupees twenty five and paise eighty five only) per Kg.	All Customs.
	(g) Small and Cutting Tools not elsewhere specified.	Rs. 24.25 (Rupees twenty four and paise twenty five only) per Kg.	All Customs.
3905	Tungston Carbide tips, tungston inserts, plates rods, round etc.	Rs. 185/- (Rupees one hundred and eighty five only) per Kg. of tungston carbide content.	All Customs.
3906	Diamond Cutting tools —		
	(a) Drill Bits	14% (Fourteen percent only) of the F.O.B. Value.	All Customs.
	(b) Diamond dressers		
	(c) Diamond grinding wheels.		

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
3907	Drop forged and tools —			
	(a) Galvanised.	Rs. 750/- (Rupees seven hundred and fifty only) per tonne.	520/-	230/-
	(b) Nickel or chrome plated.	Rs. 625/- (Rupees six hundred and twenty five only) per tonne.	515/-	110/-
	(c) Others.	Rs. 540/- (Rupees five hundred and forty only) per tonne.	All Central Excise.	
3908	Machine tools with or without accessories:			
	(a) Centre lathe or Turret lathes.	4% (Four per cent only) of the F.O.B. value.	3%	1%
	(b) Pre-selector turret lathes.	10% (Ten per cent only) of the F.O.B. value.	8%	2%
	(c) Pre-selector universal lathes.	6% (Six per cent only) of the F.O.B. value.	4%	2%
	(d) Capstan lathes.	3% (Three per cent only) of the F.O.B. value.	2.5%	0.5%
	(e) Presses.	4% (Four per cent only) of the F.O.B. value.	0.5%	3.5%
	(f) Grinders, drills, drilling machines and lathes, not otherwise specified.	2.5% (Two point five per cent only) of the F.O.B. value.	1%	1.5%
	(g) Machine tools, not otherwise specified.	1.5% (One point five per cent only) of the F.O.B. value.	All Central Excise.	
3909	Tools not otherwise specified.	As per the relevant Sub-Serial No. specified in this Schedule in respect of materials from which the goods have been manufactured.		

40. Power generating machinery, Parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
4001	Power generating machinery parts thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		
4002	Boilers.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	
4003	Internal combustion engines.	2% (Two percent only) of the F.O.B. value.	All Central Excise.	
4004	Parts of internal combustion engines made of cast iron.	Rs. 75/- (Rupees seventy five only) per tonne.	All Central Excise.	
4005	Parts of internal combustion engines made of aluminium Alloy.	Rs. 4.60 (Rupees four and paise sixty only) per Kg.	All Central Excise.	
4006	Radiator assemblies of Internal combustion engines excluding oil coolers and air cooled radiators, namely: (i) Copper-brass construction. (ii) Steel-brass. (iii) Radiator cores of copper-brass construction.	Rs. 10/- (Rupees ten only) per Kg. Rs. 7/- (Rupees seven only) per Kg. Rs. 12/- (Rupees twelve only) per Kg.	All Customs. 6.50 0.50 All Customs.	
4007	Gaskets for internal combustion engines.	15% (Fifteen percent only) of the F.O.B. value.	All Customs.	
4008	Forged steel components for internal combustion.	Rs. 470/- (Rupees four hundred and seventy).	All Central Excise.	
4009	Starter motor, ignition coil, commutator, armatures and Field coils.	6% (Six percent only) of the F.O.B. value.	All Customs.	
4010	Single cylinder pumps for internal combustion engines.	0.3% (Point three per cent only) of the F.O.B. value.	All Central Excise.	
4011	Delivery valves, elements and nozzle holders for internal combustion engines.	0.3% (Point three percent only) of the F.O.B. value.	All Central Excise.	
4012	Parts of internal combustion engines made of metal alloys.	As per the relevant sub-serial No. specified in this schedule, in respect of material from which the goods have been manufactured.		
4013	Parts of internal combustion engines made of rubber, plastics, copper and brass.	As per the relevant sub-serial No. specified in this schedule, in respect of material from which the goods have been manufactured.		
4014	All other parts of internal combustion engines, not otherwise specified.	3% (Three percent only) of the F.O.B. value.	All Central Excise.	

41. Agricultural machinery and implements, parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4101	Agricultural machinery and implements, parts thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
4102	Agricultural machinery, implements and parts thereof.		
	(a) Made of Cast iron.	Rs. 75/- (Rupees Seventy five only) per tonne.	All Central Excise.
	(b) Others, made of steel.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.

42. Office machines, parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4201	Office machines, Parts thereof.	Rates to be fixed on an application from the individual manufacturer/exporter.	
4202	(a) Electronic Calculators. (b) Micro processors computers or Computer peripheral units.	20% (Twenty percent only) of the F.O.B. value.	All Customs.
4203	Typewriters, teleprinters & duplicating machines, all sorts.	3.5% (Three point five percent only) of the F.O.B. value.	All Central Excise.

43. Metal working machinery, parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4301	Metal working machinery parts thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
4302	Metal working machinery parts thereof.	As per the relevant sub-serial no. specified in this schedule in respect of materials from which goods have been manufactured.	

44. Textile Machinery, parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4401	Textile, Machinery and parts thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
4402	(a) Speed frames and ring frames. (b) High speed winding machines and cloth mercerising machine.	5% (Five percent only) of the F.O.B. value.	40% 60%
4403	Comber/Carding machine.	10% (Ten percent only) of the F.O.B. value.	40% 60%
4404	Textile machinery, parts and accessories, not otherwise specified.	3% (Three percent only) of the F.O.B. value.	All Central Excise.

45. Machinery for other purposes and industries equipments, appliances (other than electrical)

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4501	Machinery for other purposes and industries equipments, Appliances (other than Electrical) not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
4502	(a) Oil mill Machinery in assembled/SKD/CKD condition. (b) Filter Press. (c) Other parts of oil Mill machinery.	10% (Ten percent only) of the F.O.B. value. 3% (Three percent only) of the F.O.B. value. 6% (six percent only) of the F.O.B. value.	80% 20% All Central Excise. All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4503	i) Centrifugal and non-centrifugal pumps.	Rs. 145/- (Rupees one hundred and forty-five only) per tonne.	All Central Excise.
	ii) Centrifugal and non-centrifugal pumps fitted with Internal combustion engines.	2% (Two percent only) of the F.O.B. value.	All Central Excise.
	iii) Centrifugal and non-centrifugal pumps fitted with electric motors.	At the appropriate rate specified in this schedule in respect of pump and the electric motor; Plus The Central Excise duty, if any on pump or electric motors, or both, provided the same has not been claimed/obtained as rebate or refund under the Central Excise, Rules, 1944.	
4504	Sewing machines, all sorts, with or without hand attachment, base, cover stand, table, arm, bed, including sewing machines, in SKD/CKD conditions and parts and accessories thereof.	1.7% (One point seven percent only) of the F.O.B. value.	All Central Excise.
4505	Industrial Steel Roller/ bush chains whether assembled or unassembled and whether in running length or otherwise.	Rs. 880/- (Rupees eight hundred and eighty only) per tonne.	All Central Excise.
4506	Machinery for other purposes and Industries equipments and appliances (other than electrical) and parts thereof not otherwise specified.	3% (Three percent only) of the F.O.B. value.	All Central Excise.

Note: The above rate of drawback shall not be applicable to Refrigerating and Air Conditioning machinery, appliances and parts thereof.

46. Electrical power machinery, equipment for distributing electricity, switchgear, parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4601	Electrical Power machinery, equipment for distributing electricity, switchgear, parts thereof.	Rate to be fixed on an application from individual manufacturer/exporter.	
4602	(A) Stator and rotor stacks —		
	(i) Made of CRNGO steel sheets.	Rs. 5.65 (Rupees five and Paise sixty five only) per Kg.	All Customs.
	(ii) Other.	Drawback at the appropriate rate specified in this schedule in respect of containers and packing materials used, if any.	
	(B) Aluminium die cast rotors —		
	(i) Made of CRNGO steel sheet	Rs. 5.00 (Rupees five only) per Kg.	All Customs.
	(ii) Others.	Rs. 360.00 (Rupees three hundred and sixty only) per tonne.	All Customs.
4603	Motor Starter for electric Motors:		
	(A) Direct on line starters:		
	(i) Upto and including 5.63 kw.	Rs. 6/- (Rupees six only) per Unit.	3.25 2.75
	(ii) Above 5.63 kw and upto 11.25 kw.	Rs. 11/- (Rupees eleven only) per Unit.	6.00 5.00
	(iii) Above 11.25 kw and upto 22.5 kw.	Rs. 14/- (Rupees fourteen only) per Unit.	8.00 6.00
	(B) Star Delta Starters:		
	(i) Upto 7.5 kw.	Rs. 15/- (Rupees fifteen only) per Unit.	8.00 7.00
	(ii) Above 7.5 kw and upto 22.5 kw.	Rs. 30/- (Rupees thirty only) per Unit.	17.00 13.00
	(iii) Above 22.5 kw and upto 37.5 kw.	Rs. 41/- (Rupees forty one only) per Unit.	23.00 18.00
4604	All types of cables and conductors (other than All Aluminium conductors and Aluminium conductors steel reinforced and bare copper conductors insulated or otherwise.	i) Rs. 4.60 (Rupees four and paise sixty only) per Kg. of insulation paper content. ii) Rs. 2.40 (Rupees two and paise forty only) per Kg. of Aluminium content. iii) Rs. 5.50 (Rupees five and paise fifty only) per Kg. in respect of impregnating compound content. iv) In respect of other materials drawback at the rate applicable under the relevant Sub-Serial No. as specified in this Schedule in proportion to the material content.	All Customs. All Central Excise. All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.	
4605	Galvanised transmission line towers.	a) Rs. 538/- (Rupees five hundred and thirty eight only) per tonne. Plus b) the duty paid under item 52 of the First Schedule to the Central Excise and Salt Act, 1944 on bolts and nuts.	290/-	248/-
Provided that:				
i) the drawback at the rate specified at item (b) above will be granted where the exporter produces evidence to the satisfaction of the Assistant Collector of Customs of having paid the said duty on Bolts and Nuts supplied along with the transmission line towers covered by a particular sale contract or order and shall be limited to the duty actually paid on 50 Kgs. of Bolts and Nuts per metric tonne of the export product in question, and				
ii) the rebate of Central Excise duty paid on bolts and nuts in question has not been claimed/obtained under the Central excise Rules, 1944 either by the manufacturer or the exporter.				
4606	Fractional Horse Power (F.H.P.) Electric Motors:			
(A)	Three phase ½ H. P. Motor.	Rs. 18.15 (Rupees eighteen and Paise fifteen only) per Unit.	14.15	4.00
(B)	Two phase Motor viz:			
(i)	1/20 H.P.	Rs. 15.25 (Rupees fifteen and Paise twenty five only) per Unit.	11.75	3.50
(ii)	1/16 H.P.	Rs. 14/- (Rupees fourteen only) per Unit.	10.50	3.50
(iii)	1/12 H.P.	Rs. 18.35 (Rupees eighteen and Paise thirty-five only) per Unit.	14.00	4.35
(iv)	1/8 H.P.	Rs. 21.35 (Rupees twenty one and paise thirty-five only) per Unit.	17.00	4.35
(v)	1/6 H.P.	Rs. 20.30 (Rupees twenty and Paise thirty only) per Unit.	16.00	4.30
(vi)	1/4 H.P.	Rs. 24/- (Rupees Twenty four only) per Unit.	19.00	5.00
(vii)	1/3 H.P.	Rs. 28.15 (Rupees twenty eight and Paise fifteen only) per Unit.	22.00	6.15
(viii)	1/2 H.P.	Rs. 31.50 (Rupees thirty one and Paise fifty only) per Unit.	25.00	6.50
4607	Electric Motors all sorts of the following ratings:			
i)	0.75 Kw.	Rs. 30/- (Rupees thirty only) per Unit.	25.00	5.00
ii)	Above 0.75 kw but below 2.2 Kw.	Rs. 27/- (Rupees twenty seven only) per Kw.	22.50	4.50
iii)	2.2 Kw and above but below 30 Kw.	Rs. 18.50 (Rupees eighteen and Paise fifty only) per Kw.	14.25	4.25
iv)	30 Kw and above but below 55 Kw.	Rs. 11/- (Rupees eleven only) per Kw.	7.50	3.50
v)	55 Kw and above but below 200 Kw.	Rs. 12.90 (Rupees twelve & Paise ninety only) per Kw.	9.40	3.50
vi)	200 Kw and above but below 280 Kw.	Rs. 11.30 (Rupees eleven & Paise thirty only) per Kw.	8.00	3.30
vii)	280 Kw and above and upto and including 400 Kw.	Rs. 10.50 (Rupees ten and paise fifty only) per Kw.	7.00	3.50
4608	Power and distribution transformers other than potential and current transformer viz:			
(A)	11 KV/433 Volts transformer (aluminium wound):			
i)	25 KVA.	Rs. 27.25 (Rupees twenty-seven and Paise twenty-five only) per KVA.	25.85	1.40
ii)	63 KVA.	Rs. 21.20 (Rupees twenty-one and Paise twenty only) per KVA.	20.15	1.05
iii)	100 KVA.	Rs. 17.45 (Rupees seventeen and Paise forty-five only) per KVA.	16.45	1.00
(B)	11 KV/433 Volts transformer (copper wound):			
i)	25 KVA.	Rs. 48.75 (Rupees forty eight and Paise seventy-five only) per KVA.	46.35	2.00
ii)	63 KVA.	Rs. 35.10 (Rupees Thirty-five and Paise ten only) per KVA.	33.35	1.75
iii)	100 KVA.	Rs. 32.40 (Rupees Thirty-two and paise forty only) per KVA.	30.75	1.65
iv)	200 KVA.	Rs. 25.75 (Rupees twenty five and paise seventy five only) per KVA.	24.45	1.30
v)	315 KVA.	Rs. 22.80 (Rupees twenty two and Paise eighty only) per KVA.	21.65	1.15

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
	vi) 630 KVA.	Rs. 19.40 (Rupees nineteen and Paise forty only) per KVA.	18.40	1.00
	vii) 1000 KVA.	Rs. 15.90 (Rupees fifteen and Paise ninety only) per KVA.	14.00	1.00
	viii) 1600 KVA.	Rs. 14.40 (Rupees Fourteen and Paise forty only) per KVA.	13.65	0.75
(C)	33KVA/433 Volts transformer (Copper wound) —			
	i) 315 KVA.	Rs. 24.25 (Rupees twenty-four and Paise twenty five only) per KVA.	23.00	1.25
	ii) 630 KVA.	Rs. 20/- (Rupees twenty only) per KVA.	19.00	1.00
	iii) 1000 KVA.	Rs. 17.50 (Rupees seventeen and Paise fifty only) per KVA.	16.50	1.00
	iv) 1600 KVA.	Rs. 15.50 (Rupees fifteen and Paise fifty only) per KVA.	14.75	0.75
(D)	33 KVA/11 KV transformer (Copper wound):			
	i) 3150 KVA.	Rs. 13.45 (Rupees Thirteen and Paise forty-five only) per KVA.	12.70	0.75
	ii) 5000 KVA.	Rs. 11.20 (Rupees eleven and Paise twenty only) per KVA.	10.70	0.50
	iii) 8000 KVA.	Rs. 10.20 (Rupees Ten and Paise twenty only) per KVA.	9.70	0.50
	iv) 10,000 KVA.	Rs. 9.60 (Rupees Nine and Paise sixty only) per KVA.	9.10	0.50
(E)	66 KV/11 KV transformer (copper wound):			
	i) upto 12000 KVA.	Rs. 10.30 (Rupees ten and Paise thirty only) per KVA.	9.80	0.50
	ii) 16000 KVA to 25000 KVA.	Rs. 9.50 (Rupees Nine and Paise fifty only) per KVA.	9.00	0.50
(F)	132 KVA/33 KV transformer (copper wound):			
	i) 10,000 KVA/16,000 KVA.	Rs. 12.00 (Rupees twelve only) per KVA.	11.25	0.75
	ii) 20,000 KVA/31,500 KVA.	Rs. 9.60 (Rupees Nine and Paise sixty only) per KVA.	9.10	0.50

Note: The above rates of drawback are exclusive of drawback in respect of transformer oil used. An additional drawback of Rs. 2000/- (Rupees two thousand) per kilolitre is payable on transformer oil exported either filled in transformer or exported in containers along with transformers, provided such transformers oil is not so exported in bond either under the Central Excise or Customs regulations.

4609 Electrical power machinery, equipment for distributing electricity and parts thereof not otherwise specified. 3% (Three percent only) of the F.O.B. value. All Central

47. Telecommunication equipment and apparatus parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
4701	Telecommunication equipment and apparatus, parts thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		
4702	(a) Transmitting tubes.	10% (Ten percent only) of the F.O.B. value.	7.5%	2.5%
	(b) Germanium Transistors and diodes.			
	(c) Connectors.			
	(d) Liquid crystals displays.	15% (Fifteen percent only) of the F. O. B. value.	12%	3%
	(e) Silvered Mica Plates/capacitors.			
	(f) Resistors, other than heating resistors and carbon film resistors.			
	(g) Potentio-meters, including preset potentiometer with or without switch.			
	(h) Relays.			
	(i) Piezo electric crystals.			
	(j) Inter-com equipment.			
	(k) Light emitting diodes, lamps and displays.	20% (Twenty percent only) of the F. O. B. value.	15%	5%
	(l) Electronic valves and tubes including receiving tubes but other than transmitting tubes.			
	(m) Plastic film capacitors.			
	(n) Electrolytic Capacitors.			
	(o) Integrated Circuits.	25% (Twenty five percent only) of the F. O. B. value.	20%	5%
	(p) Ceramic Capacitors.			
	(q) Cathode Ray Tubes and display tube below 14 inches.			
	(r) Selenium rectifiers.			

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4703	(a) Transistor Radio and radio with valves completely assembled or in CKD/SKD condition.	12% (Twelve percent only) of the F. O. B. value.	5% 7%
	(b) Transistor radio and radio with valve in CKD/SKD condition without Cabinets.	10.5% (Ten point five percent only) of the F. O. B. value.	5% 5.5%
4704	Silicon diodes, transistors and similar semi-conductors devices.	20% (Twenty percent only) of the F. O. B. value.	15% 5%
4705	Telescopic Aerials other than Car Aerials.	25% (Twenty five percent only) of the F. O. B. value.	All Customs.
4706	Toggle switches, rotary switches, push button switches, slide switches and micro switches.	7% (Seven percent only) of the F. O. B. value.	All Central Excise.
4707	Cast Alloy Permanent Magnets.	Rs. 269 (Rupees two hundred and sixty nine only) per Kg. in respect of Cobalt content, if any.	All Customs.
	Plus		
	Rs. 29.25 (Rupees twenty nine and paise twenty five only) per Kg. in respect of nickel content, if any.		All Customs.
	Plus		
	Rs. 3.75 (Rupees three and paise seventy five only) per Kg. in respect of aluminium content, if any.		All Central Excise.
	Plus		
	Rs. 18.75 (Rupees eighteen and paise seventy five only) per Kg. of copper content, if any.		All Customs
	Plus		
	Rs. 3.10 (Rupees three and paise ten only) per kg. of Iron content, if any.		All Customs
4708	Ferrite Magnets.	Rs. 4.25 (Rupees four and paise twenty five only) per quintal.	All Central Excise.
4709	Soft Ferrite Components, viz:		
	(a) T. V. Yoke, E. Core, C. Core, U. Core and pot Core.	Rs. 1.50 (Rupees one and paise fifty only) per Kg.	All Customs
	(b) Antenna Rod, Cup Cores, Drum Cores, Screw Cores, and wide band chokes.	Rs. 7.50 (Rupees seven and paise fifty only) per Kg.	All Customs
4710	Carbon film resistors.	5% (Five percent only) of the F. O. B. value.	All Customs
4711	Variable PVC gang condensers.	6.8% (Six point eight percent only) of the F. O. B. value.	All Customs
4712	Intermediate frequency transformers (TFTs).	20% (Twenty percent only) of the F. O. B. value.	All Customs
4713	Paper Cone Loudspeaker.	3% (Three percent only) of the F. O. B. value.	All Central Excise.
4714	T. V. picture Tubes, 14 inches and above.	Rs. 100/- (Rupees one hundred only) per Tube.	All Customs
4715	Printed Circuit Boards —		
	(a) Made of glass epoxy Copper clad laminates.	Rs. 225/- (Rupees two hundred and twenty five only) per square meter.	All Customs
	(b) Made of Phenolic paper Copper and glass laminates.	Rs. 75/- (Rupees seventy five only) per square meter.	All Customs
48. Domestic Electrical Equipment, Electrical apparatus for medical Purpose, Radiological Apparatus, other electric machinery and Apparatus, parts thereof			

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
4801	Domestic Electrical Equipment, Electrical apparatus for medical purpose, radiological apparatus, other electric machinery and apparatus, parts thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporters.	
4802	Dry cell Batteries —		
	(A) Metal Clad.		
	(i) IR 20/UMI Size 'D'	Rs. 32/- (Rupees thirty two only) per one hundred pieces.	All Customs.
	(ii) IR 14/UM2/Size 'C'	Rs. 18/- (Rupees eighteen only) per one hundred pieces.	All Customs.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
(B)	Plastic/Cellulose Acetate clad —			
(i)	IR 20/UMI/Size 'D'	Rs. 26/- (Rupees twenty six only) per one hundred pieces.	All Customs.	
(ii)	IR 14/UM2/Size 'C'	Rs. 12/- (Rupees twelve only) per one hundred pieces.	All Customs.	
(C)	Other than 'A' and 'B' above —			
(i)	IR 20/UMI/Size 'D'	Rs. 23/- (Rupees twenty three only) per one hundred pieces.	All Customs.	
(ii)	IR 14/UM2/Size 'C'	Rs. 12/- (Rupees twelve only) per one hundred pieces.	All Customs.	
(iii)	IR 6/UM3/Size 'AA'	Rs. 10/- (Rupees ten only) per one hundred pieces.	All Customs.	
4803	Lead Acid Storage Batteries viz —			
(A)	Tubular Traction Batteries.	Rs. 5.10 (Rupees five and paise ten only) per Kg. of net weight of fully assembled batteries.	All Customs.	
(B)	Diesel Loco starter Batteries.	Rs. 4.70 (Rupees four and paise seventy only) per Kg. of net weight of fully assembled batteries.	All Customs.	
(C)	Tubular train lighting Batteries.	Rs. 4.50 (Rupees four and paise seventy only) per Kg. of net weight of fully assembled batteries.	All Customs.	
(D)	Batteries in rubber containers not elsewhere specified.	Rs. 3.95 (Rupees three and paise ninety five only) per Kg. of net weight of fully assembled batteries.	All Customs.	
4804	Plates for lead acid storage batteries.	Rs. 5.20 (Rupees five and paise twenty only) per kg.	All Customs.	
4805	Low tension Power factor Capacitors.			
(i)	380 volts, 50 cycles 3/2 phase.	Rs. 22.80 (Rupees twenty two and paise eighty only) per KVAR.	19.55	3.25
(ii)	400 volts, 50 cycles 3/2 phase.	Rs. 20.50 (Rupees twenty and paise fifty only) per KVAR.	17.65	2.85
(iii)	415 volts, 50 cycles 3/2 phase.	Rs. 19.00 (Rupees nineteen only) per KVAR.	16.50	2.50
(iv)	440 volts, 50 cycles 3/2 phase.	Rs. 16.90 (Rupees sixteen and paise ninety only) per KVAR.	14.50	2.40
4806	Power factor improvement Capacitors for voltage above 600 volts upto and including 33 KV.	Rs. 6.40 (Rupees six and paise forty only) per KVAR.	5.60	0.80
4807	Paper Capacitors/condensors of voltage rating 220 volts to 500 volts.	0.62 (Paise sixty two only) per Micro-fared (MFD).	0.50	0.12
4808	(A) Electric Coiling fans with aluminium blades.			
(i)	980 mm and 1050 mm sweep.	Rs. 19/- (Rupees nineteen only) per unit.	5.70	13.30
(ii)	1200 mm sweep.	Rs. 22/- (Rupees twenty two only) per unit.	6.60	15.40
(iii)	1400 mm Sweep.	Rs. 24.50 (Rupees twenty four and paise fifty only) per unit.	7.25	17.25
(iv)	1500 mm Sweep.	Rs. 27/- (Rupees twenty seven only) per unit.	8.10	18.90
<p>Note: The above rates of drawback are exclusive of drawback on Regulators. When fans are exported alongwith Regulators, additional drawback at the rates mentioned against sub-Serial No. 4814 shall be payable.</p>				
(B)	Electric Ceiling fans not otherwise specified above exported in CKD/SKD condition, complete or incomplete.	10% (Ten percent only) of the F.O.B. value subject to the maximum of rates including the note indicated at (A) above in respect of the various sizes or nearest lower size of ceiling fans.	3%	7%
4809	Table fans, all sorts.	Rs. 16.50 (Rupees sixteen and paise fifty only) per unit.	5.00	11.50
4810	Padestal fans, all sorts.	Rs. 19 (Rupees nineteen only) per unit.	5.70	13.30
4811	Exhaust fans, all sorts.	Rs. 24.50 (Rupees twenty four and paise fifty only) per unit.	7.25	17.25
4812	Blades made of aluminium for electric ceiling fans.	Rs. 3.00 (Rupees three only) per Kg.	All Central Excise.	
4813	Down rods for electric ceiling fans.	Rs. 0.50 (Paise fifty only) per Kg.	All Central Excise.	

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
4814	Fan regulators other than electronic regulators.	Rs. 2.20 (Rupees two and paise twenty only) per unit.	0.70	1.50
4815	Fluorescent lamp.			
	(a) 20 watts.	Rs. 25.00 (Rupees twenty five only) per 100 pcs.	15.00	10.00
	(b) 40 watts.	Rs. 31.00 (Rupees thirty one only) per 100 pcs.	19.00	12.00
	(c) 65/80 watts.	Rs. 40/- (Rupees forty only) per 100 pcs.	26.00	14.00
4816	Plastic electrical accessories —			
	(a) Switches, sockets, adopters, plugs, lamp holders and ceiling roses, all sorts.	Rs. 6/- (Rupees six only) per Kg.	2.75	3.25
	(b) Others.	As per the relevant Sub-serial No. specified in this schedule in respect of material from which the goods have been manufactured.		
4817	Voltage stabiliser, power supplies and battery eliminator.	10% (Ten percent only) of the F.O.B. value.	7.5%	2.5%
4818	(a) X-Ray Tubes. (b) Electro-medical equipment.	15% (Fifteen percent only) of the F.O.B. value.	12%	3%
4819	Domestic electrical equipment, electrical apparatus and other electrical machinery apparatus and parts thereof, not otherwise specified.	3% (Three percent only) of the F.O. B. value.	All Central Excise.	

49. Railway locomotives, wagons, coaches, track fittings and fixtures, traffic signalling equipment all kinds, parts thereof, not elsewhere specified

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
4901	Railway Locomotives, Wagons, Coaches, Track fittings and Fixtures, Traffic Signalling Equipment all kinds, parts thereof, not elsewhere specified.	Rate to be fixed on an application from individual manufacturer/exporter.		
4902	Railway track materials (other than Steel Rails and Sleeper Bars) not otherwise specified made of steel (other than cast).	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	
4903	Thermit portion.	Rs. 730/- (Rupees seven hundred and thirty only) per tonne.	All Central Excise.	
4904	Railway shock absorbers.	Rs. 380/- (Rupees three hundred and eighty only) per tonne.	All Central Excise.	

50. Vehicles (other than railway), aircrafts, ships, boats and floating structures all sorts, parts and accessories thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
5001	Vehicles (other than Railway), Aircrafts, ships, boats and Floating Structures all sorts, parts and accessories thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		
5002	Bicycle complete assembled or unassembled including accessories.	a) 15% (Fifteen percent only) of the F.O. B. value subject to a maximum of Rs. 37/- (Rupees thirty seven only) per bicycle. OR b) Where bicycles are individually packed in cartons, drawback will be payable at Rs. 34/- (Rupees thirty four only) per bicycle. Plus an additional drawback in respect of packing materials used in containing such bicycles shall also be payable provided the F.O. B. realisation per bicycles exceeds U. S. dollars 30.00 (U. S. \$ Thirty only)	40%	60%
			All Excise	

Note: Additional drawback of Rs. 3.50 (Rupees Three and paise fifty only) is payable on each dynamo when exported with bicycle.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
5003	Components, spare parts, and accessories of bicycles other than bicycles spokes, nipples, washers, chains, rim liners, saddle cover (made of leather) rubber portion of pedals, tools and tool boxes, cycle pumps, tyres and tubes, tube valves and free wheels.	15% (Fifteen percent only) of the F. O. B. value.	6% 9%
5004	Bicycle free wheels.	10.5% (Ten point five percent only) of the F. O. B. value.	All Central Excise.
5005	Bicycle chains all sorts, whether assembled or unassembled whether in running length or otherwise.	Rs. 97/- (Rupees ninety seven only) per quintal.	All Central Excise.
5006	Bicycle spokes:		
	(a) Galvanised spokes without nipple and washers.	Rs. 760/- (Rupees seven hundred and sixty only) per tonne.	406/- 354/-
	(b) Complete spokes with brass nipples and washers.	Rs. 1,680/- (Rupees one thousand six hundred and eighty only) per tonne.	1,350/- 330/-
	(c) Washers for bicycle spokes made of galvanised mild steel strips.	Rs. 1,124/- (Rupees one thousand one hundred and twenty four only) per tonne.	406/- 718/-
5007	(A) Bicycle tube valves complete without rubber base.	Rs. 8.90 (Rupees eight and paise ninety only) per Kg.	All Customs
	(B) Auto-bicycle tube valves with rubber base exported in CKD/SKD or incomplete sets.	As per the relevant Sub-Serial No. specified in this schedule, in respect of material from which the goods have been manufactured.	
5008	Parts of internal combustion engines which are interchangeable for use in motor vehicles including tractors.	As per the relevant Sub-Serial No. mentioned under S. No. 40 of this schedule.	
5009	Voltage regulators, electrical horns, solenoid switches dynamos, alternators, wiper motor, light units, head lamps and bulbs for motor vehicles including tractors.	6% (Six percent only) of the F. O. B. value.	All Customs.
5010	Spring leaves/assembly, axle shaft and Coil springs for motor vehicles including tractors.	Rs. 380/- (Rupees three hundred eighty only) per tonne.	All Central Excise.
5011	Automotive Steel roller/bush chains.	Rs. 880/- (Rupees eight hundred and eighty only) per tonne.	All Central Excise.
5012	Automotive lead acid storage batteries in rubber containers.	Rs. 3.95 (Rupees three and paise ninety-five only) per Kg. of the net weight of the fully assembled battery.	All Customs.
5013	Parts of Motor Vehicles including tractors made of cast iron.	Rs. 75/- (Rupees seventy five only) per tonne.	All Central Excise.
5014	Parts of Motor vehicles including tractors made of metal alloys.	As per the relevant Sub-Serial No. specified in this schedule, in respect of material from which the goods have been manufactured.	
5015	Parts of motor vehicles including tractor made of rubber, plastic, copper and brass.	As per the relevant Sub-Serial No. specified in this schedule, in respect of material from which the goods have been manufactured.	
5016	All other parts of motor vehicle including tractor not otherwise specified.	3% (Three percent only) of the F. O. B. value.	All Central Excise.

51. Sanitary, plumbing, heating, lighting fixtures and fittings and parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
5101	Sanitary Plumbing, Heating, Lighting Fixtures and Fittings and parts, thereof not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
5102	Sanitary and bath room water fittings—		
	(A) Chromium plated made of gun metal.	Rs. 15.75 (Rupees fifteen and paise seventy five only) per Kg. of gun Metal content.	All Customs.
	(B) Chromium plated made of brass.	Rs. 11/- (Rupees eleven only) per Kg. of brass content.	All Customs.
5103	Fluorescent chockes/ballasts (20w, 49w, 65w and 80w) 110 volts to 250 volts.	Rs. 59/- (Rupees fifty-nine only) per 100 pieces.	All Central Excise.

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
5104	Universal starters.	Rs. 7.75 (Rupees seven and paise seventy-five only) per 100 pieces.	All Central Excise.
5105	Lighting fixtures and fittings, all sorts.	As per the relevant Sub-Serial No. specified in this schedule, in respect of material from which the goods have been manufactured.	

52. Furniture

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
5201	Furniture not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
5202	Steel Furniture all sorts.	As per the relevant Sub-Serial No. specified in this schedule, in respect of material from which the goods have been manufactured. Plus Whole of the duty paid under item 47 of the First Schedule to the Central Excise and Salt Act, 1944 in respect of locks and key used, if any, provided the exporter produces evidence to the satisfaction of the Assistant Collector of Customs of having paid duty on the locks and keys thereof.	

Note: The above rates of drawback shall not be applicable to safes, strong boxes, strong room linings, strong room doors and Cash and deed boxes and the like.

53. Optical photographic cinematographic measuring checking precision medical and surgical instruments apparatus and equipment parts thereof

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
5301	Optical Photographic, Cinematographic, Measuring, Checking, precision, Medical and Surgical instruments, Apparatus and Equipment, parts thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
5302	(A) Spectacle frames		
	i) fabricated out of cellulose nitrate sheets.	Rs. 65/- (Rupees sixty five only) per kg.	All Customs.
	ii) fabricated out of cellulose acetate sheets.	Rs. 50/- (Rupees fifty only) per kg.	All Customs.
	iii) Others.	As per the relevant Sub-Serial No. specified in this schedule, in respect of materials from which the goods have been manufactured.	
	(B) Ophthalmic lenses, including bifocals.		
	i) White	Rs. 1.50 (Rupee one and paise fifty only) per pair.	All Customs.
	ii) Coloured/tinted	Rs. 3.00 (Rupees three only) per pair.	All Customs.
	iii) Photochromic	Rs. 6.90 (Rupees six and paise ninety only) per pair.	All Customs.
5303	Electronic Instruments, the following:		
	(a) Multimetres	10% (Ten percent only) of the F.O.B. value.	7.5% 2.5%
	(b) Oscilloscopes		
	(c) Signal generators/analysers.		
5304	Surgical instruments made of stainless steel.	Rs. 540/- (Rupees five hundred and forty only) per tonne.	All Central Excise.

Note: In case spectacle frame covered by "A" above and fitted with ophthalmic lenses covered by "B" above the drawback rates in terms of "A" plus appropriate rate of "B" as the case may be shall be payable.

54. Clock and watches and parts thereof not elsewhere specified

Sub. Sl. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
5401	Clock & Watch and parts thereof not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.	
5402	Watch straps made of non-magnetic stainless steel strips.	Rs. 41/- (Rupees forty one only) per Kg.	All Customs.

55. Musical instruments, sound records and reproducers, parts and accessories thereof

Sub. Sr. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
5501	Musical Instruments, Sound Records and Reproducers, Parts & Accessories thereof not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		
5502	Public Address Equipment, namely the following: (a) Microphone. (b) Speaker. (c) Horn unit combination. (d) Driver Unit. (e) Megaphone. (f) Reflex horns.	15% (Fifteen percent only) of the F. O. B. value.	7.5%	7.5%
5503	(a) Stylus and Cartridge. (b) Blank Cassettes/pre-recorded Cassettes/Music Cassettes (Audio). (c) Amplifiers and Stereo System. (d) Record Players. (e) D. C. Micro Motors. (f) Tape deck Mechanism. (g) Tape Recorders, Two-in-ones and three-in-ones.	10% (Ten percent only) of the F. O. B. value. 17% (Seventeen percent only) of the F. O. B. value. 15% (Fifteen percent only) of the F. O. B. value. 25% (Twenty five percent only) of the F. O. B. value.	7.5% 12.75% 12% 20%	2.5% 4.25% 3% 5%
5504	Gramophone records.	Rs. 11.00 per kg. (Rupees eleven per kg).	All Customs.	

56. Toys, games and sports requisites, parts thereof

Sub. Sr. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
5601	Toys, Games and Sports requisites, parts thereof, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		
5602	Cricket bat, hockey sticks, tennis/squash/badminton rackets, shuttle cocks, cricket and hockey leather balls, all sorts.	1% (One percent only) of the F. O. B. value.	All Central Excise.	
5603	Sports requisites, not otherwise specified.	2% (Two percent only) of the F. O. B. value.	All Central Excise.	

57. Office and stationery supplies

Sub. Sr. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
5701	Office and Stationery supplies, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		

58. Articles made wholly or partly of alabaster or gold or silver

Sub. Sr. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
5801	Articles made wholly or partly of Alabaster or Gold or silver.	Rate to be fixed on an application from the individual manufacturer/exporter.		

59. Manufactured articles, namely brushes, all sorts except carbon brushes, zip fasteners, snap-fasteners, mechanical lighter, artificial hair and the like and Ivory products

Sub. Sr. No.	Description of goods	Rate of Drawback	Allocation	Cus. C. Ex.
5901	Manufactured articles, namely brushes, all sorts except carbon brushes, zip fasteners, snap fasteners, Mechanical lighter, artificial wig and the like and Ivory products, not elsewhere specified.	Rate to be fixed on an application from the individual manufacturer/exporter.		
5902	Metallic Zip fasteners. (i) made of brass (a) Size No. 3 (b) Size No. 5 or bigger than that	Rs. 341/- (Rupees three hundred and forty-one only) per one thousand Metres. Rs. 590/- (Rupees five hundred and ninety only) per one thousand Metres.	All Customs.	

Sub. Sr. No.	Description of goods	Rate of Drawback	Allocation Cus. C. Ex.
(iii) made of No. 3			
(a) Size No. 3		Rs. 33.25 (Rupees thirty three and Paise twenty-five only) per one thousand Metres.	All Central Excise.
(b) size No. 5 or bigger than that.		Rs. 54.75 (Rupees fifty four and Paise seventy five only) per one thousand Metres.	All Central Excise.

Note: 1. The rate of drawback specified in this Public Notice shall be applicable only if the conditions specified under rule 11 of the Customs and Central Excise Duties Drawback Rules 1971 in this regard are satisfied, unless otherwise relaxed by the competent authority.

2. The rates of drawback specified in the Public Notice shall not be applicable to the export of any of the commodities/products covered by any sub-serial number of this Public Notice if such commodity/product is claimed to be exported in discharge of the export obligation under a Duty Exemption Entitlement Certificate granted to the exporter in terms of Notification No. 5-Cus/F/No. 602/33/75-DBK dated 31-1-76 or Notification No. 138-Cus/F. No. 602/9/76-DBK dated 1-7-1977 and 117-Cus dated 9-6-1978 as amended from time to time.

3. The rates of drawback specified in this Public Notice shall not be applicable to any of the commodities or products, if such commodity/product is manufactured partly/wholly in bond under Section 65 of the Customs Act, 1962.

4. (a) The rates of drawback expressed in specific terms mentioned in this Public Notice are exclusively of drawback on packing materials, used if any, unless specified otherwise or herein below:

Where the rates of drawback are on ad-valorem basis, i.e. expressed as the percentage of the F.O.B. value, then such rates are inclusive of drawback on packing materials used, if any.

(i) Except as provided in sub-clause (ii) of this clause no drawback under any of the sub-serial numbers of this Public Notice shall be admissible on containers all sorts, filled with tea or packing materials, used in or in relation to such containers so filled with tea.

(ii) Nothing contained in sub-clause (i) above shall apply tea bags and packing materials used in relation to such tea bags.

Explanation: The term tea bags means a pouch or a folded bag made of porous filter paper or nylon mesh containing not more than 5 grammes net of tea per bag for direct infusion along with the said porous material.

(b) No drawback shall be allowed on any goods being packing materials used in or in relation to the export of:

(i) Jute yarn (including Bimlipatam jute or mesta fibre), twist, twince, thread and ropes in which jute yarn predominates in weight.

(ii) Jute fabrics (including Bimlipatam jute or mesta fibre) in which jute predominates in weight.

5. (a) Where the drawback on packing materials are to be separately worked out in respect of goods specified in this Public Notice, the rate for such packing material(s) shall be the appropriate rate against the relevant sub-serial number pertaining to the material from which such packing materials are made of.

(b) In respect of packing materials, in addition to the drawback on material content referred to at (a) above, drawback of actual duty paid on containers falling under item 46 of the Central Excise Tariff shall be payable subject to the condition that the exporter produces evidence to the satisfaction of the Assistant Collector of Customs regarding the duties paid.

6. The drawback rates mentioned against sub-serial Nos. 4014, 4506, 4609, 4819 and 5016 are based on duty on steel. If the exporter can establish to the satisfaction of the Assistant Collector of Customs that the goods are made of any other material for which a rate exists elsewhere in this Schedule, drawback may be allowed under the relevant sub-serial number.

7. Where the export goods are made up of a few or more materials, i.e. a composite product, and are not covered by any of the sub-serial numbers in this Public Notice, then the rates of drawback for such goods shall be determined on the basis of the material content of the goods from which they are made subject to the condition that the said export product is otherwise eligible for drawback under any of the serial numbers in the Schedule to the Customs and Central Excise Duties Drawback Rules, 1971.

MAHESH KUMAR

F. No. 602/1/80 Dbk.

Under Secretary to the Govt. of India.

GOVT. PRINTING PRESS — GOA

(Imprensa Nacional — Goa)

PRICE — Rs. 3-60 Ps.